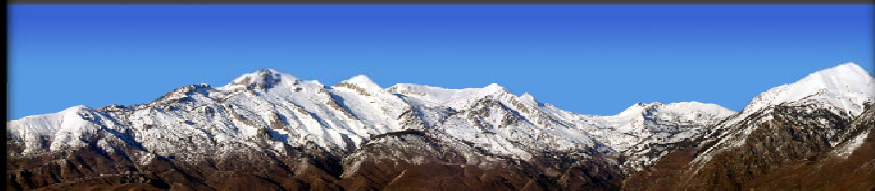


**Canyons School District**  
**Annual Budget**  
**July 1, 2010 - June 30, 2011**

*Celebrating the Highest Standards*



*of Educational Excellence*

**Canyons School District**  
**9150 S. 500 West**  
**Sandy, Utah**  
[www.canyonsdistrict.org](http://www.canyonsdistrict.org)



# **Annual Budget**

## **July 1, 2010 - June 30, 2011**



**Canyons School District**  
**9150 S. 500 West**  
**Sandy, Utah**  
[www.canyonsdistrict.org](http://www.canyonsdistrict.org)





Superintendent of Schools  
David S. Doty, J.D., Ph.D.

Chief Financial Officer  
Keith L. Bradford, J.D., CPA

Accounting, Auditing, and Budgeting Department  
Leon O. Wilcox, CPA, Director

Assistant Director  
Shana K. Lowe

Business Administrative Assistant  
Vicki L. Coon

9150 S. 500 West  
Sandy, UT 84070  
801.826.5040  
*[www.canyonsdistrict.org](http://www.canyonsdistrict.org)*

Photographs provided by:  
CSD Communications Office





June 1, 2010

The Honorable Board of Education  
Canyons School District  
Sandy, Utah

Dear Board Members:

We hereby submit to you the budget for the Canyons School District for the fiscal year 2010-11 and a revised budget for the fiscal year 2009-10. The development of the budget was completed by reviewing every revenue and expenditure item under the control of the District.

The budget is a responsible, balanced financial plan designed to carry out the District's mission: All students will graduate from Canyons School District college-and career-ready.

The budget was prepared in accordance with all laws and legal requirements of the state of Utah and the federal government, as well as guidance provided by the Board. The accounts and the business practices of the District are subject to both external and internal audits on a continuous basis. The District has established sound financial policies and practices to ensure that taxpayer funds are expended appropriately.

We would like to thank Tracy Scott Cowdell, who serves as Board President, and other members of the Board for their dedicated service in conducting the financial affairs of the District in a responsible and progressive manner.

Respectfully submitted,

David S. Doty, J.D., Ph.D.  
Superintendent of Schools

Keith L. Bradford, J.D., CPA  
Business Administrator



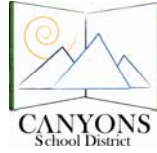
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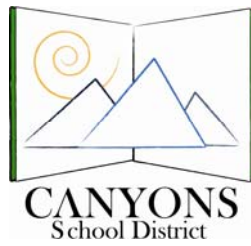
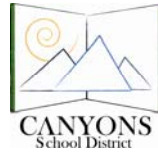


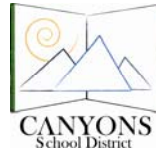
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# INTRODUCTORY SECTION

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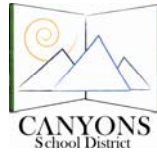
**BOARD OF EDUCATION  
AND ADMINISTRATIVE PERSONNEL**

Board President.....Tracy Scott Cowdell  
Board Vice President..... Sherril Taylor  
Board Member..... Kevin C. Cromar  
Board Member..... Kim M. Horiuchi  
Board Member..... Dr. Paul J. McCarty  
Board Member.....Mont L. Millerberg  
Board Member..... Ellen S. Wallace

Superintendent/Chief Executive Officer ..... Dr. David S. Doty  
Business Administrator/CFO/General Counsel .....Keith L. Bradford  
Deputy Superintendent for Student Achievement/Chief Academic Officer..... Dr. Ginger Rhode  
Assistant Superintendent/Chief Operating Officer..... Dr. Robert M. Dowdle

Executive Director/Chief of Staff ..... E. Charles Evans  
Executive Director K-16 North Elementary.....J. Trenton Goble  
Executive Director K-16 South Elementary ..... Tamra S. Baker  
Executive Director K-16 Middle Schools ..... Michael Sirois  
Executive Director K-16 High Schools .....Mary Bailey  
Executive Director Human Resources ..... Stephen D. Dimond

Director Evidence-Based Learning Elementary .....Amber M. Roderick-Landward  
Director Evidence-Based Learning Secondary ..... Dr. Hollie D. Pettersson  
Director Special Education ..... Dr. Kathryn K. McCarrie

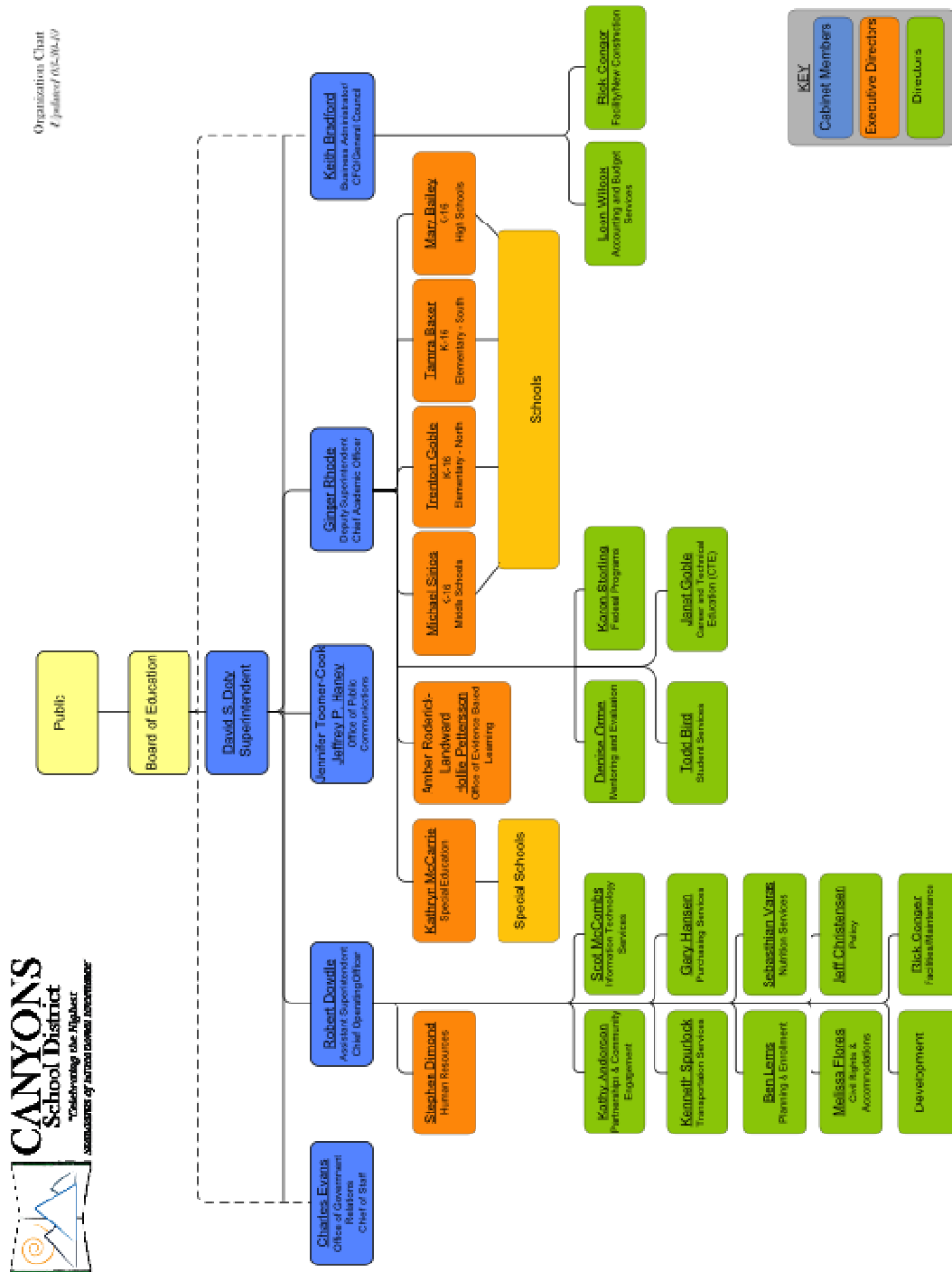
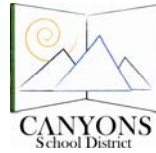


## **Canyons School District Board of Education**

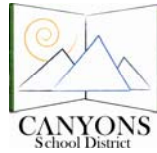


Back Row: Mont L. Millerberg, Sherril Taylor, Kevin C. Cromar, Dr. Paul J. McCarty  
Front Row: Ellen S. Wallace, Tracy Scott Cowdell, Kim M. Horiuchi

The Canyons Board of Education is a dedicated group of community leaders who are elected to overlapping four-year terms and represent a specific geographic region of Canyons School District. Although each member represents a different region, they are dedicated to ensuring the success of every student in the District through clear, concise direction to the Superintendent.







## **EXECUTIVE SUMMARY**

### **HISTORY**

On Nov. 6, 2007, the voters residing in the cities of Alta, Cottonwood Heights, Draper, Midvale, Sandy, and unincorporated portions of Salt Lake County voted to create a new school district from a portion of the old Jordan School District (JSD). Effective July 1, 2009, Canyons School District (CSD) officially became the first new school district in Utah in nearly a century. Since this is the second year of operation for the Canyons School District, historical information is limited. The Canyons School District is a fiscally independent entity governed by an elected Board of Education, and the District serves approximately 33,000 students in grades pre-K through 12 in the course of the operation of 29 elementary schools, eight middle schools, four high schools, and four special programs schools.

### **MISSION OF THE DISTRICT**

The mission of the District is that all children will graduate from Canyons School District college- and career-ready.

The three major goals to achieve this mission are:

- Promote school and community engagement that supports students in becoming college- and career-ready.
- Implement a comprehensive educational system that aligns high quality curriculum, instruction, and assessment resulting in students becoming college- and career-ready.
- Recruit, develop, support, and retain quality educators and support staffs are committed to preparing students for college and careers.

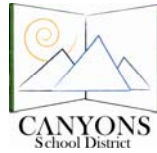


### **BUDGET PRESENTATION**

The budget is the operating plan for the fiscal year and is revised as necessary by following Board policies and state law. A balanced budget by fund is required. This budget has been built with the limited resources available to achieve the goals outlined above.

Budgets are presented on the modified accrual basis of accounting for all governmental fund types, and on the accrual basis for all proprietary funds. This is consistent with Generally Accepted Accounting Principles (GAAP). Unencumbered annual appropriations lapse at the end of each fiscal year.

The budget is designed to help assure fiscal integrity and efficiency, and to provide accountability for public funds. All school principals and department directors are required to monitor their budgets to assure that expenditures do not exceed appropriations. Users of budgeted accounts are provided with online computer access to detailed information to help facilitate this task. In



addition, the Accounting, Budgeting, and Auditing Department monitors all District accounts and on a daily basis establishes controls over expenditures.

The budget document and the year-end Comprehensive Annual Financial Report (CAFR) are the primary vehicles to present the financial plan and results of operations of the District. This budget document has been structured to meet the requirements of the Meritorious Budget Award (MBA) sponsored by the Association of School Business Officials International (ASBO), as well as the Designated Budget Presentation Award presented by the Government Finance Officers Association (GFOA). This will be the first year the District has submitted for these awards.

### BUDGET PROCESS

The process of budget development is a year-round process that involves schools and departments.

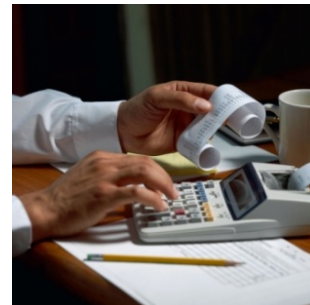
- September – Beginning fund balances are established once the financial audit of the prior fiscal year is completed.
- March – The Utah Legislature completes its session so the state revenue funds for education can be determined.
- March – Enrollment projections by school and grade level are finalized to establish FTE allocations to schools.
- March/April – Schools and departments submit their expenditure requests.
- June 1 – Tentative budget completed, posted on the District's Web site and placed on file in the Business Administration Office.
- June 8 – Receive assessed property valuations from the County to determine certified Property Tax rate and Debt Service rate.
- June 22 – Budget adopted no later than June 22 by the Board of Education.
- August – If Board determines to increase the tax rate above the certified tax rate a Truth-in-Taxation hearing is held, after which the budget is adopted.
- Once adopted, the budget can be amended throughout the year as needed by the Board.

### FINANCIAL

The financial section for the budget provides revenue and expenditure schedules for all District funds. Funds are grouped into two major fund types, government funds and proprietary funds:

Governmental funds are those used for the normal governmental services financed by taxes, including state and federal aid. Governmental funds include:

- General Fund
- Non K-12 Fund
- Capital Outlay Fund
- Debt Service Fund





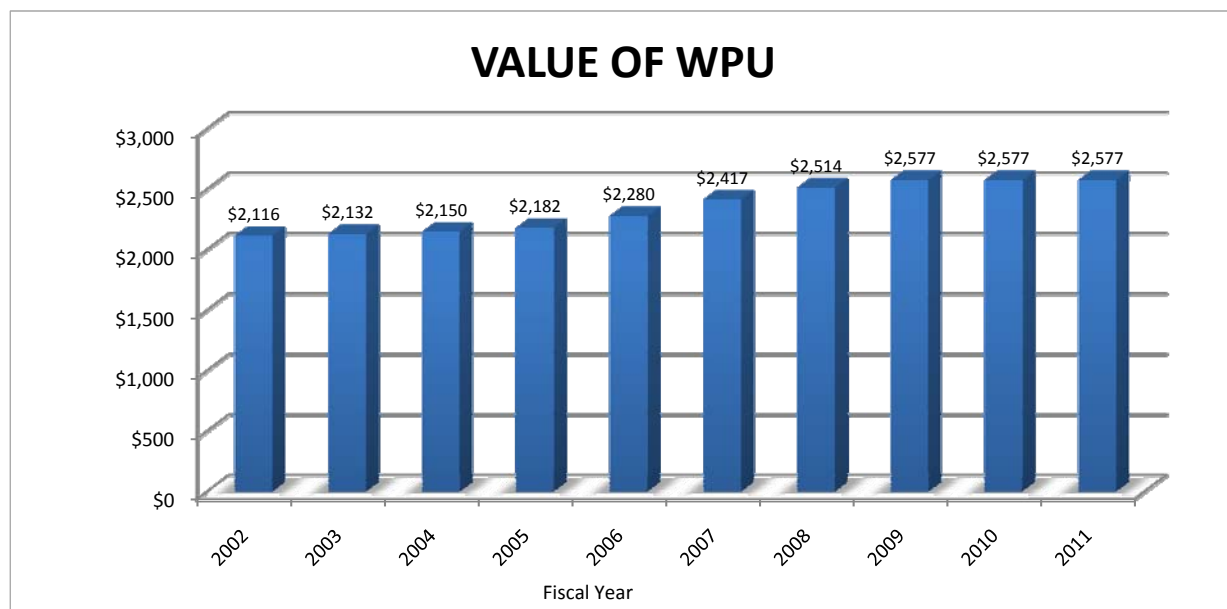
Nutrition Fund  
Canyons Education Foundation Fund  
Student Activity Fund

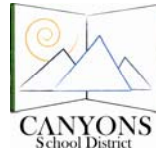
Proprietary funds include programs that are intended to be self-sufficient. The following is the District's proprietary fund:

Internal Service Fund – Employee Benefits Self Insurance Fund

### **REVENUE—ALL GOVERNMENTAL FUNDS**

Canyons School District receives approximately 44% of its revenue from the State, 43% from local property taxes, 7% from the federal government, and 6% from other local sources, primarily investments. The District anticipates a reduction in total revenues of \$6.1 million in 2010-11. The main reason for the reduction is the District received \$6.5 million in American Recovery and Reinvestment Act funds in 2009-10 that will not be available for the 2010-11 school year. The Utah State Legislature left the weighted pupil unit (WPU) value unchanged at \$2,577 for 2010-11. This is the third year that the value of the WPU has remained the same. The Legislature reduced various other funding line items that caused the revenue decreases in both the General Fund and Non K-12 Fund. Property tax revenues are projected to increase slightly, because Salt Lake County erroneously excluded a land parcel from the District's assessed values during 2009-10. The District has implemented a 10% of Basic tax levy that will shift property tax revenue from the Capital Projects Fund to the General Fund. The District does not intend to increase property tax revenues or hold a tax hearing to balance the 2010-11 budget.





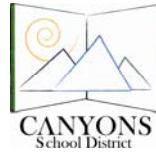
The following chart shows a two-year comparison of revenue by fund:

Fund	2009-10 Final Budget	2010-11 Budget	Percent Change Increase/(Decrease)
General	\$ 196,048,834	\$ 195,738,239	(0.16%)
Non K-12	6,485,583	5,917,543	(8.76%)
District Activity	5,920,000	6,038,400	2.00%
Canyons Ed. Foundation	80,000	255,000	212.50%
Nutrition	12,047,534	11,970,141	(0.64%)
Capital Outlay	31,575,108	27,232,641	(13.75%)
Debt Service	24,418,000	23,335,000	(4.44%)
<b>Total</b>	<b>\$ 276,575,059</b>	<b>\$ 270,486,964</b>	<b>(2.20%)</b>

#### **EXPENDITURES—ALL GOVERNMENTAL FUNDS**

Expenditures for all governmental funds are expected to increase by \$3.4 million. The Capital Outlay Fund planned expenditures will increase \$4.5 million. Capital project expenditures were lower in 2009-10 as the District placed its emphasis on assessing each facility in the District and developing a Capital Facilities Master Plan so it could efficiently use its funds in the future. The District plans to increase capital spending to meet the needs of our aging buildings. Furthermore, the Board authorized a bond election for June 22, 2010. The election determined that the taxpayers would allow the District to bond for up to \$250 million to rebuild and renovate several aging buildings. Since the bond passed, capital expenditures will substantially increase in the coming years.

In the General Fund budgeted costs also will be increasing by nearly \$500,000. While the District has worked to reduce expenditures, the Utah Retirement Systems, of which the District is a member, has increased the retirement contribution rate by 13.4%, a cost of \$2.1 million. The District also will pay a step increase to all eligible employees at the cost of \$2.7 million. The amounts charged for the District portion of health insurance, utilities, motor fuel, and implementing an ACT test preparatory program will cost an additional \$1.45 million. The District will continue to fund seven professional development days for certified teachers, despite the elimination of State funding for these days. The District realizes that skilled teachers are absolutely critical in accomplishing its mission and wishes to acknowledge their efforts. In order to absorb all the above costs, the District has elected to cut five instructional days during the 2010-11 school year. The Utah State Board of Education has allowed districts this one-year option to reduce the school year by up to five days in order to balance budgets during this recessionary period. Furthermore, the District has eliminated several positions (see page 14) in order to conserve taxpayer dollars.



The following chart contains a two year comparison of expenditures by fund:

Fund	2009-10 Final Budget	2010-11 Budget	Percent Change Increase/(Decrease)
General	\$ 198,236,184	\$ 198,717,978	0.24%
Non K-12	6,176,520	6,169,880	(0.11%)
District Activity	5,300,000	5,406,000	2.00%
Canyons Ed. Foundation	192,000	242,070	26.08%
Nutrition	12,145,129	12,243,725	.81%
Capital Outlay	16,157,492	20,640,875	27.75%
Debt Service	25,020,916	23,177,198	(7.37%)
<b>Total</b>	<b>\$ 263,228,241</b>	<b>\$266,597,726</b>	<b>1.28%</b>

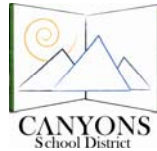
#### FUND BALANCE—ALL GOVERNMENTAL FUNDS

Under Utah law it is unlawful to budget for an unassigned fund balance in the General Fund. This is in alignment with the concept that revenues provided to a district are intended to be used during the period for which they were generated. However, it is likely that an unassigned fund balance will occur during the 2010-11 school year due to conservative budgeting and changes in fund designations. Utah law allows a maximum reserve of 5% committed fund balance to act as a “rainy day” fund. The District has committed the 5% and additional amounts to pay for post-retiree benefits.

The District projects a \$3.4 million increase in fund balance for all governmental funds. The Capital Outlay Fund accounts for a \$4.5 million increase while the General Fund will see a \$1 million decrease. Since the bond passed, the District will use a significant portion of the Capital Outlay Fund balance along with the bond proceeds, to complete a large number of building projects.

The following chart shows a two-year comparison of fund balance:

Fund	2009-10 Final Budget	2010-11 Budget	Percent Change Increase/(Decrease)
General	\$ 47,656,748	\$ 46,677,009	(2.06%)
Non K-12	309,063	56,726	(81.65%)
District Activity	4,065,294	4,697,694	15.56%
Canyons Ed. Foundation	276,498	289,428	4.68%
Nutrition	2,316,235	2,042,651	(11.81%)
Capital Outlay	76,543,735	81,135,501	6.00%
Debt Service	865,130	1,022,932	18.24%
<b>Total</b>	<b>\$ 132,032,703</b>	<b>\$ 135,921,941</b>	<b>7.00%</b>



## FUND TRANSFERS

The 2010 Legislature passed a law that allows districts, for the next two years, to transfer funds from the Capital Outlay Fund to the General Fund to assist in balancing budgets during this economic downturn. The District has elected to transfer \$2 million to pay a portion of the teacher's seven professional development days.

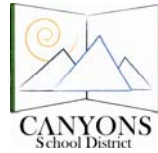
## PROPERTY TAXES

The proposed tax rate for 2010-11 is 0.007953. This is an increase of 0.000773 from the prior year rate. Since the adoption of the budget, the Salt County Assessor and Utah State Tax Commission issued the certified property values in late June and based on the final certified tax rates and values the District's actual rate will be 0.008060, an increase of 0.000880. The increase in the rate is due to a large drop in property values in the District and the District's low property tax collection rate. Utah tax laws provide for a Certified Tax Rate that generates the same tax revenues from one year to the next. When property values increase, the certified rate is reduced. In those years where property values drop, the certified rate goes up. Each homeowner could see different results on their tax bill depending upon the change in the value of their home in relation to the change in the tax rate. The Board, in approving the budget, agreed to adopt a tax rate, when approved by the State Tax Commission that would not require a Truth-in-Taxation hearing. Therefore, the actual tax rate is based on the rate determined by the State Tax Commission and the District will not be required to hold a tax hearing. As noted earlier, the District will not increase property taxes to balance the budget.

Any changes in property tax revenues, as a result of adoption of the actual tax rate versus the proposed rate, will be reflected in budget amendments later in the year.

	JSD Actual 2008-09	CSD Actual 2009-10	CSD Proposed 2010-11	CSD Actual 2010-11	Change From Prior Year
<b>General Fund:</b>					
Basic Program	0.001250	0.001433	0.001548	0.001495	4.33%
Voted Leeway	0.001200	0.001600	0.001600	0.001600	0.00%
Board Leeway	0.000400	0.000400	0.000400	0.000400	0.00%
K-12 Reading	0.000121	0.000121	0.000121	0.000121	0.00%
Special Transportation	0.000001	0.000020	0.000022	0.000078	290.00%
Tort Liability	0.000001	0.000022	0.000024	0.000024	9.09%
10% Basic	0.000006	-	0.000314	0.000559	100.00%
<b>Non K-12:</b>					
Recreation Levy	0.000053	0.000070	0.000076	0.000078	11.43%
<b>Capital Projects:</b>					
Capital Outlay	0.001978	0.002114	0.002225	0.002185	4.69%
<b>Debt Service:</b>					
General Obligation Debt	0.001142	0.001400	0.001623	0.001520	8.57%
<b>Total</b>	<b>0.006152</b>	<b>0.007180</b>	<b>0.007953</b>	<b>0.008060</b>	<b>12.26%</b>





## **GENERAL FUND**

The District classifies expenditures into functions prescribed by the Utah State Office of Education. Their definitions are as follows:

**Instruction** – Activities dealing directly with the interaction between teachers and students. Teaching may be provided to pupils in a school classroom or other location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. Included here are the activities of aides or assistants of any type that assist in the instructional process.

**Student Services** – Activities that are designed to assess and improve the well-being of students and to supplement the teaching process. Examples of student services are counselors, social workers, psychologists, and nurses.

**Staff Services** – Activities associated with assisting the instructional staff with the content and process of providing learning experience for pupils. It includes activities designed to manage, direct, and supervise the instructional program and improve the quality of instruction and curriculum. The costs of acquiring and distributing library and media resources used to support instruction are included here.

**District Administration** – Activities concerned with establishing and administering policy for the entire school system. It includes responsibilities of such areas as the Board of Education and the Office of the Superintendent.

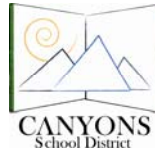
**School Administration** – Activities concerned with the overall administrative responsibility for a single school or a group of schools. It includes the principal, assistant principal, and other administrative and clerical staff.

**Central Services** – Activities that support other administrative and instructional functions including business services (accounting, budgeting, payroll and purchasing), human resources, planning and enrollment, information technology, and public relations.

**Operational and Maintenance of Plant** – Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities that maintain safety in buildings, on the grounds, and in the vicinity of schools are included.

**Student Transportation**– Activities concerned with the transportation of students to and from school, as provided by state law.





The following two-year comparison of expenditures from the General Fund is presented by function on a per-pupil basis as of Oct 1:

	2009-10 Final Budget	2010-11 Budget
<b>Instruction</b>	<b>\$3,889</b>	<b>\$3,900</b>
<b>Student Services</b>	<b>212</b>	<b>225</b>
<b>Staff Services</b>	<b>233</b>	<b>240</b>
<b>District Administration</b>	<b>69</b>	<b>71</b>
<b>School Administration</b>	<b>421</b>	<b>428</b>
<b>Central Services</b>	<b>318</b>	<b>321</b>
<b>Operation and Maintenance of Plant</b>	<b>636</b>	<b>645</b>
<b>Student Transportation</b>	<b>196</b>	<b>200</b>
<b>Total Expenditures Per Pupil</b>	<b>\$5,974</b>	<b>\$6,030</b>
<b>Note:</b>		
<b>Oct. 1 Enrollment</b>	<b>33,184</b>	<b>32,960</b>
<b>Percentage change in enrollment</b>		<b>(0.68%)</b>

#### **DEBT SERVICE FUND**

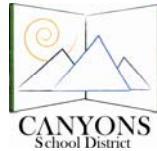
In February 2003, voters approved the old Jordan School District issuing \$281 million in bonds. The old JSD issued the final \$196 million of these bonds in 2007-08. Per state statute, Canyons School District is responsible for payment on 58% of the outstanding debt. In 2009-10 CSD leveled a rate of 0.001400 for repayment on the outstanding bond. The rate for 2010-11 is 0.001520, an increase of 8.57%. This increase is due to a drop in assessed valuation.

The old Jordan School District debt is rated “Aaa” by Moody’s and “AAA” by Fitch, based upon the Utah State Guaranty Act. The old Jordan School District’s underlying rating by Moody’s is “Aa1.” The Canyons School District has not been rated at this time.

#### **CAPITAL OUTLAY FUND**

The Board approved bond of \$250 million will build a new high school, and rebuild, remodel, and renovate 12 existing schools, which voters approved on June 22, 2010. A significant need exists to rebuild, remodel or renovate District buildings. Currently, Canyons School District has more than 50 schools and facilities with an average age of over 39 years. The District is preparing a long-term Master Facility Plan to ensure that all buildings allow students to learn in a safe and comfortable environment.





## NUTRITION FUND

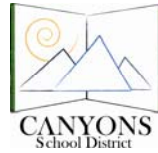
Canyons School District continues to provide a quality lunch and breakfast program. For 2010-11, it is proposed that lunch and breakfast prices remain the same as 2009-10.

<b>SCHOOL LUNCH/BREAKFAST PRICES</b>		
	<b><u>2009-10</u></b>	<b><u>2010-11</u></b>
<b><u>Lunch</u></b>		
Elementary	\$1.75	\$1.75
Secondary	\$2.00	\$2.00
Reduced Price	\$0.40	\$0.40
Adult	\$3.00	\$3.00
<b><u>Breakfast</u></b>		
Elementary	\$0.90	\$0.90
Secondary	\$1.10	\$1.10
Reduced Price	\$0.30	\$0.30
Adult	\$2.00	\$2.00

## BUDGET CUTS

The economic downturn in Utah resulted in a loss of revenue for the state and unprecedented cut backs to public education funding. The District has cut \$5.75 million from the 2010-11 budget in order to prepare a balanced budget as required by law. The Board of Education held multiple study sessions and obtained input from employee groups and the District administration. The following specific items were eliminated from the budget:

<b>29 FTE District Reading Facilitators (replaced with 15 Academic Coaches)</b>	<b>\$1,196,000</b>
<b>3 FTE Warehouse</b>	<b>127,374</b>
<b>2 FTE Information Technology Systems Admin</b>	<b>137,308</b>
<b>1 FTE Information Technology Development</b>	<b>71,500</b>
<b>1 FTE Information Certified Specialist</b>	<b>78,948</b>
<b>3 FTE Printing Services</b>	<b>188,063</b>
<b>1 FTE Maintenance</b>	<b>51,891</b>
<b>Four Day Summer Work Week Utility Savings</b>	<b>108,000</b>
<b>Eliminate CAMS/BYU Partnership (2 FTE)</b>	<b>250,000</b>
<b>Reduce Administrative Travel</b>	<b>40,000</b>
<b>Reduce Five Instructional Days</b>	<b>3,500,000</b>
<b>Total Cuts</b>	<b><u>\$5,749,084</u></b>



## **DISTRICT INITIATIVES**

The overarching goal of Canyons School District is to prepare every student for the demands of college and the workplace. To produce this outcome, the District is focusing on a variety of policies and strategies, including high-quality teaching; rigorous, vertically aligned curriculum K-12; differentiated, individualized instruction to meet student needs; and frequent monitoring of student progress. The District also needs to award high school diplomas that are clearly aligned with the expectations of colleges and employers and that certify student readiness to succeed in multiple pathways beyond high school. After meeting with and receiving feedback and suggestions from multiple stakeholder groups, including school faculties, arts teachers, parents, and business leaders, the Board adopted a tiered diploma system to “raise the bar” and encourage students to work harder and meet research-based standards of college-readiness.

The tiered diploma system adopted by the Board has been formally endorsed by the Commissioner of Higher Education, the Utah Board of Regents, the Salt Lake Chamber, and the Utah Technology Council. The system also has received a positive response from parents and community members at multiple School Community Council and Parent-Teacher Association meetings throughout the District. The specifics of the tiered diploma system are as follows:

### **Standard Diploma**

A “Standard Diploma” requires students to complete the 18 core credits mandated by the Utah State Office of Education (USOE).

If ninth grade is included in high school, students on the “block schedule” will be required to complete 28 total credits for graduation but will have the opportunity to take up to 14 “non-core electives”:  $32 \text{ credits} - 18 \text{ credits} = 14$ .

### **Advanced Diploma**

In addition to the 18 core credits required by USOE, the “Advanced Diploma” requires 2 credits of high school World Language or certifies competence at the intermediate level on a proficiency exam. In addition, a student must complete .5 credit in Social Studies, a research-based college- and career-ready core course of study to include mathematics at least through Algebra II, at least two laboratory science courses (Biology, Chemistry, or Physics), and four credits of college-prep English.

If ninth grade is included in high school, students on the “block schedule” will be required to complete 28 total credits for graduation but will have the opportunity to take up to 11.5 “non-core electives”:  $32 \text{ credits} - 20.5 \text{ credits} = 11.5$ .

### **Honors Diploma**

To earn the “Honors Diploma,” a student must complete the “Advanced Diploma” 20.5-credit core and submit an ACT score demonstrating that the student has met all 4 ACT College Readiness Benchmark Scores. In other words, rather than being required to earn a specified composite score, the student must achieve the following scores for each content area of the ACT on the same test administration.



English: 18  
Reading: 21  
Mathematics: 22  
Science: 24

Students interested in the Honors Diploma are urged to take the following course of study, as recommended by the ACT. The recommended Honors Core is as follows:

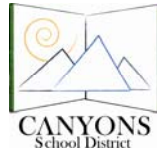
4 years of mathematics, including one course more advanced than Algebra II (i.e., pre-calculus, AP calculus, and statistics)  
4 years of college-prep English  
3 years of laboratory science (biology, chemistry, and physics)  
3.5 years of college-prep social studies (history, government, civics, economics)  
2 years of the same World Language



This recommendation is based on well-established and validated data from ACT confirming that course-taking patterns do matter. For example:

- “For ACT-tested students in rigorous high schools, score increases associated with taking Algebra II or Chemistry was approximately double those for ACT-tested students in high schools nationally. On average, students in rigorous high schools improved their ACT Mathematics Test scores twice as much as did students in schools nationally (4.2 score points vs. 2.1 score points). Similarly, ACT-tested students in rigorous schools improved their ACT Science Test scores nearly twice as much as did students in schools nationally (4.0 score points vs. 2.4 score points).” (“Rigor at Risk: Reaffirming Quality in the High School Core Curriculum,” ACT, Inc., 2007).
- “Students who took Algebra II or Chemistry at rigorous high schools met or exceeded ACT College Readiness Benchmarks in greater percentages than other ACT-tested students in high schools nationwide who took these courses. Compared to all schools nationwide, rigorous schools nearly doubled the percentage of students ready for college in Mathematics when their students took Algebra II in addition to Algebra I and Geometry [the Utah default standard]. Rigorous schools also increased the percentage of students who are ready for college in Science from 8 to 36 percent when their students took Chemistry in addition to Biology, compared to a more modest increase from 10 to 26 percent in other schools nationwide. Comparative gains in college readiness at rigorous schools were even greater when their students also took Trigonometry or Physics.” (“Rigor at Risk: Reaffirming Quality in the High School Core Curriculum,” ACT, Inc., 2007).

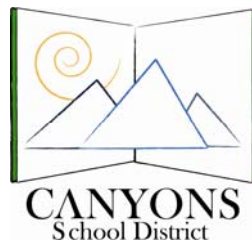
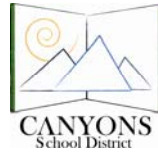
To ensure that all CSD students have equal opportunity to obtain qualifying ACT Benchmark Scores for the “Honors Diploma,” in the coming years the District will budget for ACT prep classes for all students, administer the ACT series of exams (Explore, Plan, and ACT) to all students beginning in the ninth grade, and hire additional guidance counselors who are dedicated to college preparedness, college application, and scholarships.

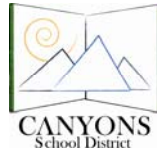


### **Endorsements**

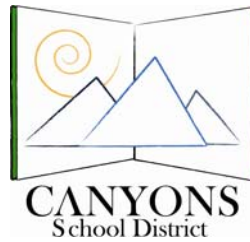
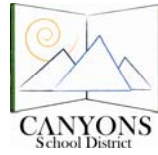
Finally, students earning every level of diploma have the opportunity to earn content-specific “endorsements” to reflect their particular interests and focus of preparedness. For example, a student who earns a Standard Diploma can earn a “CTE endorsement” by completing two “directed credits” in CTE as approved by the school and District. A student who cannot achieve all four ACT Benchmark Scores but who completes the core for an “Advanced Diploma” can earn an “Arts” endorsement for the Advanced Diploma by completing two “directed credits” in the Arts above the 20-unit core. A student who obtains all four ACT Benchmark Scores and therefore earns the “Honors Diploma” can earn a “Regents” endorsement by completing the additional math and social studies credits required for the Regents Scholarship.







# ORGANIZATIONAL SECTION





## **HISTORY**

On November 6, 2007, the voters residing in the cities of Alta, Cottonwood Heights, Draper, Midvale, Sandy, and unincorporated portions of Salt Lake County voted to create a new school district from a portion of the old Jordan School District. Voters approved the creation of the new school district by a narrow margin of 53% voting in favor of the new district. The new school district was officially created when the Utah State Lieutenant Governor issued a Certificate of Entity Creation on December 18, 2007.



By statute two asset transition teams were created: One for the new school district, called the Eastside Asset Transition Team, and one for the remaining school district. The two teams were responsible for gathering information regarding the assets and liabilities of the old Jordan School District and divide the assets and liabilities between the new and remaining districts. However, when the two teams could not come to an agreement on the division, as per statute, the negotiation process was turned over to an arbitration panel of three members to make the decision of the division of assets. The arbitration panel heard arguments from both sides in December 2008 and made a final ruling in March 2009.

Four existing Jordan School District board members who lived in the new school district boundaries became the first board members of the new school district, and three additional board members were elected to the board in a special election held in June 2008. The first responsibilities of the new board were to name the new school district and hire its first superintendent. After receiving input from the public, the Board chose the name Canyons School District for the new district. Effective July 1, 2009, Canyons School District officially took over operations of the 29 elementary schools, eight middle schools, four high schools, and four special schools in its boundaries serving children in pre-K through 12<sup>th</sup> grade.

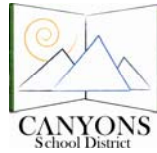
### **Location and Demographics:**

Canyons School District is located in the southeast part of the Salt Lake Valley. It is bordered on the west side by the Jordan River and on the east side by the Wasatch Mountains. The north boundary runs along the I-215 freeway and follows the Salt Lake County boundary to the south. The District covers approximately 192 square miles and includes within its boundaries the cities of Alta, Cottonwood Heights, Draper, Midvale, Sandy and areas of unincorporated Salt Lake County.

### **Other information of interest about Canyons School District**

- The unemployment rate, as of December 2009, was 6.3%.
- Latest estimate for per capita income is \$36,650.
- Some of the largest taxpayers within the District include:
  - South Towne Investors (retail)
  - PacifiCorp (utility)
  - Qwest Communications (utility)
  - Intermountain Healthcare (healthcare)
  - Larry H. Miller Group/Miller Family Real Estate (auto dealerships/entertainment)
- Major universities and colleges within 30 miles of the District.
  - Brigham Young University





- University of Utah
- Utah Valley University
- Salt Lake Community College
- Westminster College



The school district has a population of about 210,000. Out of this population, the Oct. 1, 2010 enrollment is projected at 32,960. This is a decline of 224 students from Oct. 1, 2009, or about 0.68%. The District is projecting that student enrollment will remain fairly level over the next several years. The student population is made up of 84% Caucasian, 10% Hispanic, 2% Asian and 1% each for Blacks, American Indians, and Pacific Islanders.

### **Governance and Fiscal Independence:**

The District is governed by the Board of Education comprised of seven members. Each Board member is independently elected from geographical precincts in the District. Board members serve a four-year term. The Board of Education directly appoints the Superintendent and Business Administrator. Both positions are required by state law. Other administrative employees are recommended by the Superintendent and then approved by the Board.

The District is fiscally independent. The laws of the state of Utah give the District power to levy taxes, determine fees, and other charges, approve, and modify budgets, and issue debt without approval from any other government. There are some administrative approvals required from Salt Lake County and the State Tax Commission for the purpose of assuring that the District is following law regarding budgeting and assessing taxes, but there are no other substantive approvals required.

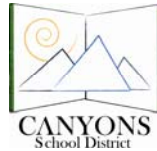
The accounting policies of Canyons School District are in conformity with generally accepted accounting principles applicable to governmental units in general and Utah school districts in particular.

### **Mission of the District:**

The mission of the District is that all children will graduate from Canyons School District college- and career-ready.

The three major goals to achieve this mission are:

- Promote school and community engagement that supports students in becoming college- and career-ready.
- Implement a comprehensive educational system that aligns quality curriculum, instruction, and assessment resulting in students becoming college- and career-ready.
- Recruit, develop, support, and retain quality educators and support staffs that are committed to preparing students for college and careers.



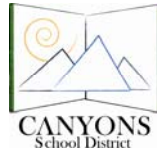
## SUMMARY OF SIGNIFICANT ACCOUNTING AND BUDGETARY POLICIES

### FUND ACCOUNTING

**Basis of Accounting and Budgeting** – The basis of accounting and the basis of budgeting are the same. The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted and budgeted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, revenues, and expenditures. District resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the combined financial statements. The District utilizes the following types of funds:

**Governmental Fund Types** – Revenues and expenditures are budgeted and recognized using the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become both measurable and available. “Measurable” means that amounts can be reasonably determined within the current period. “Available” means that amounts are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District’s policy is to consider revenue available if it is expected to be collected within 60 days following the close of the fiscal year, or within 30 days of the fiscal year end in the case of property tax revenue. Revenues collected in advance are deferred and recognized in the period to which they apply. State, federal and interest revenues are accrued since these revenues are considered measurable and available. Expenditures claimed for reimbursement under a federal grant generally must be made before federal money is paid to the District; therefore, federal grant revenues are recognized based upon the qualifying expenditures recorded. Grants received in advance of qualifying expenditures are recorded as deferred revenue until earned. Expenditures are recognized in the accounting period in which the fund liability is incurred, except for interest on long-term debt, which is recognized when due. The District uses the following governmental funds:

- **General Fund** – This is the operating fund account for all financial resources applicable to the general operations of the District which are not restricted or designated as to use by outside sources and which are not required to be accounted for in another fund.
- **Capital Projects Fund** – The Capital Projects Fund is used to account for the costs incurred for acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing educational programs for all students within the District.
- **Debt Service Fund** – The Debt Service Fund is used to account for the accumulation of resources for and payment of, principal, interest and related costs on general obligation bonds and capital leases.
- **Special Revenue Funds** – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specific purposes. The District’s largest special revenue fund is the Nutrition Fund which receives the majority of its revenues from local and federal sources and is legally restricted to using such revenues to provide food



services to students. The Non K-12 Fund was established to account for the operation of pre-school and adult education programs not part of the regular K-12 school program. The Canyons School District Education Foundation is a blended component unit; although a legally separate entity, it is in substance part of the District's operations. The Foundation's board is approved by the Board of Education. The Foundation exclusively services the District. The Foundation is presented as a governmental fund of the District. The District Activities Fund accounts for monies that flow through the individual school checking accounts. District Activity Fund belongs to the District and is used to support co-curricular and extra-curricular activities in schools, and is administered by the District. This fund includes; club accounts, athletic programs, class fees, vending receipts, student activity fees, etc.

- **Proprietary Fund Types** – All proprietary fund types are accounted and budgeted for on a cost of services “economic resources” measurement focus. As a result, all assets and liabilities (whether current or noncurrent) are included in the related balance sheets. Proprietary fund operating statements present revenues that are recognized in the accounting period in which they are earned and expenses that are recognized in the period incurred. An internal service fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies on a cost-reimbursement basis. Internal service funds are designed to accumulate the total cost (including depreciation and overhead) of providing a particular service. The Self-Insurance Fund is the only internal service fund used by the District and is used to account for the revenues and expenses associated with the District's self-insurance plans for medical insurance, industrial insurance, and unemployment compensation. Premiums are charged to the District's other funds to cover anticipated costs.

Budget Development Process and Budgetary Accounting – Utah Law governs the District's budget procedures and this budget has been prepared accordingly. The following is a summary of significant provisions applicable to school district budgets in Utah:

**53A-19-101. Superintendent of school district as budget officer -- School district budget.**

- (1) The superintendent of each school district is the budget officer of the district.
- (2) Prior to June 1 of each year, the superintendent shall prepare and file with the local school board a tentative budget. The tentative budget and supporting documents shall include the following items:
  - (a) The revenues and expenditures of the preceding fiscal year;
  - (b) The estimated revenues and expenditures of the current fiscal year;
  - (c) An estimate of the revenues for the succeeding fiscal year based upon the lowest tax levy that will raise the required revenue, using the current year's taxable value as the basis for this calculation;
  - (d) A detailed estimate of the essential expenditures for all purposes for the next succeeding fiscal year; and
  - (e) The estimated financial condition of the district by funds at the close of the current fiscal year.
- (3) The tentative budget shall be filed with the district business administrator for public inspection at least 15 days prior to the date of its proposed adoption by the local school board.

**53A-19-102. Local school board budget procedures.**

- (1) (a) Prior to June 22 of each year, a local school board shall adopt a budget and make



appropriations for the next fiscal year.

(b) If the tax rate in the proposed budget exceeds the certified tax rate defined in Section 59-2-924, the local school board shall comply with Section 59-2-919 in adopting the budget, except as provided by Section 53A-17a-133.

(2) (a) Prior to the adoption or amendment of a budget, a local school board shall hold a public hearing, as defined in Section 10-9a-103, on the proposed budget or budget amendment.

(b) In addition to complying with Title 52, Chapter 4, Open and Public Meetings Act, in regards to the public hearing described in Subsection (2)(a), at least 10 days prior to the public hearing, a local school board shall:

(i) publish a notice of the public hearing in a newspaper or combination of newspapers of general circulation in the school district, except as provided in Section 45-1-101;

(ii) publish a notice of the public hearing electronically in accordance with Section 45-1-101;

(iii) file a copy of the proposed budget with the local school board's business administrator for public inspection; and

(iv) post the proposed budget on the school district's Internet website.

(c) A notice of a public hearing on a school district's proposed budget shall include information on how the public may access the proposed budget as provided in Subsections (2)(b)(iii) and (2)(b)(iv).

(3) A local school board shall file a copy of the adopted budget with the state auditor and the State Board of Education.

**53A-19-103. Undistributed reserve in school board budget.**

(1) A local school board may adopt a budget with an undistributed reserve. The reserve may not exceed 5% of the maintenance and operation budget adopted by the board in accordance with a scale developed by the State Board of Education. The scale is based on the size of the school district's budget.

(2) The board may appropriate all or a part of the undistributed reserve made to any expenditure classification in the maintenance and operation budget by written resolution adopted by a majority vote of the board setting forth the reasons for the appropriation. The board shall file a copy of the resolution with the State Board of Education and the state auditor.

(3) The board may not use undistributed reserves in the negotiation or settlement of contract salaries for school district employees.

**53A-19-104. Limits on appropriations -- Estimated expendable revenue.**

(1) A local school board may not make any appropriation in excess of its estimated expendable revenue, including undistributed reserves, for the following fiscal year.

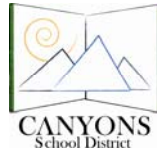
(2) In determining the estimated expendable revenue, any existing deficits arising through excessive expenditures from former years are deducted from the estimated revenue for the ensuing year to the extent of at least 10% of the entire tax revenue of the district for the previous year.

(3) In the event of financial hardships, the board may deduct from the estimated expendable revenue for the ensuing year, by fund, at least 25% of the deficit amount.

(4) All estimated balances available for appropriations at the end of the fiscal year shall revert to the funds from which they were appropriated and shall be fund balances available for appropriation in the budget of the following year.

(5) A local school board may reduce a budget appropriation at its regular meeting if notice of the proposed action is given to all board members and the district superintendent at least one week prior to the meeting.

(6) An increase in an appropriation may not be made by the board unless the following steps are taken:



- (a) the board receives a written request from the district superintendent that sets forth the reasons for the proposed increase;
- (b) notice of the request is published:
  - (i) in a newspaper of general circulation within the school district at least one week prior to the board meeting at which the request will be considered; and
  - (ii) in accordance with Section 45-1-101, at least one week prior to the board meeting at which the request will be considered; and
- (c) the board holds a public hearing on the request prior to the board's acting on the request.

**53A-19-105. School district interfund transfers.**

(1) A school district shall spend revenues only within the fund for which they were originally authorized, levied, collected, or appropriated.

(2) Except as otherwise provided in this section, school district interfund transfers of residual equity are prohibited.

(3) The State Board of Education may authorize school district interfund transfers of residual equity when a district states its intent to create a new fund or expand, contract, or liquidate an existing fund.

(4) The State Board of Education may also authorize school district interfund transfers of residual equity for a financially distressed district if the board determines the following:

(a) the district has a significant deficit in its maintenance and operations fund caused by circumstances not subject to the administrative decisions of the district;

(b) the deficit cannot be reasonably reduced under Section 53A-19-104; and

(c) without the transfer, the school district will not be capable of meeting statewide educational standards adopted by the State Board of Education.

(5) The board shall develop standards for defining and aiding financially distressed school districts under this section in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.

(6) (a) all debt service levies not subject to certified tax rate hearings shall be recorded and reported in the debt service fund.

(b) Debt service levies under Subsection 59-2-924(3)(e)(iii) that are not subject to the public hearing provisions of Section 59-2-919 may not be used for any purpose other than retiring general obligation debt.

(c) Amounts from these levies remaining in the debt service fund at the end of a fiscal year shall be used in subsequent years for general obligation debt retirement.

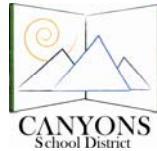
(d) Any amounts left in the debt service fund after all general obligation debt has been retired may be transferred to the capital projects fund upon completion of the budgetary hearing process required under Section 53A-19-102.



**53A-19-106. Warrants drawn by business administrator.**

The business administrator of a local school board may not draw warrants on school district funds except in accordance with and within the limits of the budget passed by the local school board.





**53A-19-107. Emergency expenditures.**

This chapter does not apply to appropriations required because of emergencies involving loss of life or great loss of property.

**53A-19-108. Monthly budget reports.**

(1) The business administrator of each local school board shall provide each board member with a report, on a monthly basis, that includes the following information:

- (a) the amounts of all budget appropriations;
  - (b) the disbursements from the appropriations as of the date of the report; and
  - (c) the percentage of the disbursements as of the date of the report.
- (2) A copy of the report shall be available for public review.

**Encumbrances** – Encumbrance accounting, under which purchase orders for goods and services are recorded in order to restrict that portion of the applicable appropriation, is used to facilitate comparisons with budgets. Outstanding encumbrances at year end are reported as assigned fund balances because they do not constitute expenditures or liabilities.

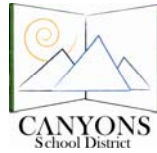
**Inventories** – Inventories are accounted for under the consumption method, wherein inventories are recorded as assets when acquired, and expenditures are recorded when the inventories are transferred to the schools for consumption. Inventories recorded in the General Fund and other governmental fund types are stated at cost using a weighted moving average method. Inventories reported in the governmental fund types are equally offset by a non-spendable classification of fund balance which indicates that they do not constitute “available spendable resources” even though they are a component of total assets. Inventories recorded in the Vocational Homes program consist of homes held for sale under student home building projects and are stated at the lower of construction and other related costs or net realizable value.

**General Fixed Assets** – All general fixed assets are carried at cost. All purchased or constructed capital assets costing more than \$10,000 or which meet other criteria are capitalized and depreciated over their estimated useful lives. Depreciation is computed on the straight-line method over the following estimated useful lives:

Site Improvements	40 years
School buildings and improvements	40 years
Furniture, fixtures, and equipment	10 years
Transportation equipment	10 years

**Cash and Investments** – It is the policy of the District to follow the requirements of the Utah Money Management Act (Utah Code Annotated 1953, Section 51, Chapter 7) in handling its depository and temporary investment transactions. This law requires the depositing of District funds in a “qualified depository.” The Act defines a “qualified depository” as any financial institution whose deposits are insured by an agency of the Federal Government and which has been certified by the state commissioner of financial institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

The Money Management Act also governs the scope of securities allowed as appropriate temporary investments for the District and conditions for making investment transactions. Investment transactions are to be conducted through qualified depositories or primary reporting dealers. Allowable investments under the Act include:



- Negotiable or non-negotiable deposits of qualified depositories.
- Repurchase agreements with qualified depositories or primary reporting dealers.
- Commercial paper which is rated P-1 by Moody's Investor Services or A-1 by Standard and Poors, Inc., if the remaining term to maturity is 270 days or less.
- Bankers' acceptances that are eligible for discount at a federal reserve bank and which have a remaining term of 270 days or less.
- Obligations of the United States Treasury, including bills, notes, and bonds.
- Obligations issued by or fully guaranteed as to principal and interest by the following agencies or instrumentalities of the United States in which a market is made by a primary reporting government securities dealer: Federal Farm Credit Banks, Federal Home Loan Banks, Federal National Mortgage Association, Government National Mortgage Association, Federal Home Loan Mortgage Corporation, or Student Loan Marketing Association.
- Shares of certificates in any open-end management investment company registered with the Securities and Exchange Commission under the Investment Company Act of 1940, the portfolio of which is restricted by law or agreement to investments in which public funds may be invested directly.
- Corporate obligations that are rated A or higher by Moody's Investor Services or A-1 by Standard and Poors Inc., if the remaining term to maturity is 365 days or less and if publicly traded.
- Public Treasurer's Investment Fund.

## **BUDGET DEVELOPMENT AND ADMINISTRATIVE POLICIES**

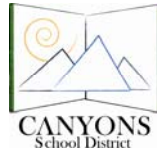
The following Board of Education policies guide the budget preparation and administration.

### **Operating Budget Policies**

- The District will cover current expenditures with current revenues. The District will avoid budgetary procedures that cover current expenditures at the expense of meeting future years' expenditures, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.
- The budget will provide for adequate maintenance of capital, plant, and equipment, and for orderly replacement of equipment.
- The District will maintain an interactive online budgetary control system to assist in following the budget plan.
- The District will prepare monthly reports comparing actual revenues and expenditures to budgeted amounts.
- Where possible, the District will integrate performance measurement and productivity indicators with the budget.

### **Capital Improvement Budget Policies**

- The District will develop and administer a multi-year plan for capital improvements and update it annually.
- The District will budget for major capital projects in accordance with the priorities of the Board of Education.



- The District will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvement will be projected and included in the operating budgets.
- The District will maintain all assets at a level adequate to protect the District's capital investment and to minimize future maintenance and replacement costs.
- The District will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the Board for approval.
- The District will restrict any new or replacement construction to be consistent with state guidelines for school building utilization.
- The District will determine the least costly financing method for all new projects.
- The criteria for determining the order of project completion is primarily based on safety, housing, need, funding, and efficiency.

### Debt Management Policies

- The District will confine long-term borrowing to capital projects and purchases of equipment, as required by law.
- When the District finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the asset acquired.
- The District will try to keep the average maturity of general obligation bonds at or below 20 years.
- Total general-obligation debt will not exceed 4% of the reasonable fair market value of taxable property within the District.
- The District will not use long-term debt for current operations.
- The District will meet all debt service obligations when due.
- The District will retire tax and revenue anticipation debt annually.
- The District will maintain communication with bond rating agencies about its financial condition. The District will follow a policy of full disclosure in every financial report and official statement.
- The District will provide to the capital markets ongoing disclosure of annual financial information and material events that may affect the District's financial strength.



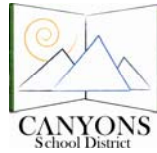
### Revenue Estimation Policies

- The District business administrator will estimate annual revenues by an objective, analytical process. The District will not include revenue in the budget that cannot be verified with documentation of its sources and amount.
- The District will set fees and user charges in its proprietary funds at a level that fully supports the total direct and indirect costs of the activity.

### Accounting, Auditing, and Financial Reporting Policies

- The accounting system will report financial information, on a basis consistent with Generally Accepted Accounting Principles, as established by the Governmental Accounting Standards Board (the budget basis is the same as the accounting basis).
- Regular monthly and annual financial reports will present a summary of financial activity by fund.





- An independent certified public accounting firm will be selected by the Board of Education and will perform an annual audit, and will publicly issue its opinion on the District's financial statements.
- The District will seek to obtain and maintain a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association. The District will also seek to obtain and maintain the Meritorious Budget Award from the Association of School Business Officials International, and the Distinguished Budget Presentation Award from the Government Finance Officers Association.

### **Budget Administration and Management Process**

- Every dollar of expenditure included in this budget is assigned to some person as a "location center controller" for that particular piece of the budget. This person may be a general administrator, department administrator, building level administrator, teacher, or other staff member. These location center administrators are responsible to control "their" budget, and are subject to disciplinary action for failure to properly control or manage their budget. The management information system and organization will not allow expenditures to be incurred unless they are properly classified and authorized by the location center controller and within the limits of available appropriations. An interactive online budgetary control system provides location center controller's budget status information at the touch of computer terminal key, as well as monthly reports. Purchase orders are reported as encumbrances against available appropriations at the time they are originated.

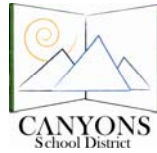
### **Budget Process**

The budget process is a continual cycle, with the new year budget process overlapping the current year.

### **Budget Calendar**

An annual budget is prepared for submission to the Board of Education by June 1 of each year and, when necessary, a truth-in-taxation public hearing is held in August. No public funds may be expended until the tentative budget has been approved by the Board. Financial status reports are provided to the Board monthly. The Board must approve increases to fund expenditures in advance.

- March – The Utah Legislature completes its session so the state revenue funds for education can be determined.
- March – Enrollment projections by school and grade level are finalized to establish FTE allocations to schools.
- March/April – Schools and departments submit their expenditure requests.
- June 1 – Tentative budget completed, posted on the District's Web site and placed on file in the Business Administration Office.
- June 8 – Receive assessed property valuations from the County to determine certified Property Tax rate and Debt Service rate.
- June 22 – Budget adopted no later than June 22 by the Board of Education.
- August – If Board determines to increase the tax rate above the certified tax rate a Truth-in-Taxation hearing is held, after which the budget is adopted.
- Once adopted, the budget can be amended throughout the year as needed by the Board.



- September – Beginning fund balances are established once the financial audit of the prior fiscal year is completed.

### **Enrollment**

The District receives funding from the state of Utah based upon the average daily membership (ADM) of enrolled students. Enrollment counts are taken frequently throughout the year and are used as the basis to estimate available funding. Each July, the District submits an annual report of ADM to the Utah State Office of Education (USOE).

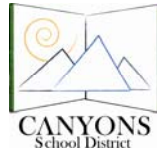
The 2010-11 fiscal year is funded by the State based upon the ADM for 2009-10. A growth factor will be added to the ADM for any increase in enrollment on October 1 from one year to the next. Enrollment projections are also used to allocate school staffing, supplies, and textbooks. The 2010-11 District funding levels for staffing have remained the same as the previous year. School allocations for supplies and textbooks have not been changed for 2010-11.

### **Utah State Legislature**

The Utah State Legislature holds a 45-day session annually beginning on the fourth Monday in January. The legislative session is critical to the District budgeting process. An annual budget for public education is approved during the session. The USOE oversees the allocation of the budget to the State's 41 school districts. The District begins to receive state revenue estimates towards the end of March. Much of the District's detailed budget development occurs during April and May in order to have a budget available by June 1.

Utah Code 53A-17A is known as the Minimum School Finance Act. Under the Act, each district in the state is guaranteed a dollar amount for educational programs for each weighted pupil unit (WPU) for kindergarten, elementary, and secondary school students. This is known as the "Minimum Basic School Program" and currently includes restricted and unrestricted funding for educational programs. The unrestricted funds are provided primarily based upon the ADM of students enrolled in kindergarten through 12<sup>th</sup> grade. Restricted funds are provided for Special Education, Applied Technology Education, and Class Size Reduction. The WPU value for 2010-11 remained unchanged at \$2,577.

The Basic Program is financed through what is commonly referred to as an equalized state funding formula. Under this system of funding, each district in the state is required to levy an estimated basic rate of 0.001495 per dollar of taxable value and state funds which are added to the proceeds of this tax to provide a fixed amount of money guaranteed by the State for each student in ADM. State funds, which acquired primarily through a state income tax, are added to the proceeds of the required Basic Tax Rate to guarantee the fixed amount per student. The weighted pupil unit for 2011 will not increase for the third year in a row. The effect of the state funding system is that 58% of the district's general fund is financed by state appropriations and 33% is financed through property taxes. It makes no difference to the District how much the proceeds of that Basic Tax Rate are. The amount received per student in ADM will always have the amount guaranteed by the Legislature. What changes each year is the portion that is provided by local taxes as compared to the portion provided by State funds, but the total always will be the guaranteed amount per student.



### Budget Request

Department directors submit annual budget request for their departments and programs. School principals submit annual capital budget requests. School operating budgets are established based upon estimated enrollment. All of the requests are prioritized by the Superintendent and the Board of Education. Necessary adjustments are made and the budget is balanced with projected revenues. The complete budget is presented to the Board for final approval in June.



### Amendments to the Budget

Once adopted, the budget can be amended throughout the fiscal year, as necessary, by the Board of Education. The Board of Education, upon recommendation of the Superintendent, can approve reductions in appropriations. An increase in appropriations requires notice published in a newspaper of the date, time, and place of a public hearing on the proposed changes. After receiving public comments, the Board can then take action on the amendment. Because there has been a legal determination made by the State Superintendent of Public Instruction that the level for which expenditures may not exceed appropriations is the total budget of a given fund, the budget of the Canyons School District is usually amended once each year, when the Board also takes actions on the new fiscal year budget.

### Budget Recognition

The budget document and the year-end Comprehensive Annual Financial Report (CAFR) are the primary vehicles to present the financial plan and results of operations of the District. This budget document has been structured to meet the requirements of the Meritorious Budget Award (MBA) sponsored by the Association of School Business Officials International (ASBO), as well as the Designated Budget Presentation Award presented by the Government Finance Officers Association (GFOA). This will be the first year the District has submitted for these awards.

The development, review, and consideration of the budget were completed with a detailed and exhaustive review of every revenue and expenditure items within the context of the District's mission, goals, and financial policies. Information on each of the fund budgets is provided within this document.

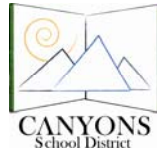
## REVENUE AND EXPENDITURES

Revenues and expenditures are shown in detail in the financial section by fund. Major sources of revenues, and function and objects of expenditures, for the District are summarized below:

### REVENUES:

**Property taxes** – Property taxes are levied to provide for the operating funds of the District. On June 8 of each year, the Utah State Tax Commission provides the District with a Certified Tax Rate. After receiving the Certified Tax Rate, the District's property tax rates can be determined. The Basic Program Tax Rate is set by the legislature; all other rates are set by the Board of Education with rate ceiling set by state law.

**Registered vehicles** – Prior to 1992, motor vehicles were assessed a tax based on the individual entity tax rate where the vehicle was registered. Beginning in January 1992, all motor vehicles in



Utah were assessed at a rate of 1.7% of market value. The revenues collected in each county from the uniform rate was distributed by the county to each taxing entity in the same proportion in which revenue collected from other property tax is distributed. For fiscal year 1998, vehicles were assessed at 1.5% market value. Beginning 1999 vehicles are now charged a fee based not on market value but on the age of the vehicle.

Interest on investments – The District earns interest on funds invested until they are needed to cover expenditures. The District invests funds in accordance with the Utah Money Management Act. The interest earnings are credited to each fund on the cash balance of the fund during the fiscal year.

State sources – The state provides about 58% of the total General Fund revenue. Most of the state revenues are allocated based on student enrollment. The Non K-12 Program Fund also receives categorical funding for programs such as adult education and preschool. The Nutrition Fund receives a reimbursement from the state for each student lunch served. The state funding is provided from the State Liquor Tax revenue.

Federal sources – The Federal Government provides funding, both direct and through the Utah State Office of Education for specific programs. The major areas of support include Special Education, Nutrition, Applied Technology Education, and the No Child Left Behind Act.

### **EXPENDITURES:**

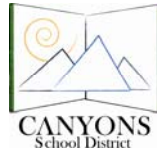
District expenditures must be reported to the USOE in accordance with accounting classifications outlined by USOE. However, day-to-day administration of the budget is delegated to the operating administrators in charge of the schools and departments. Major capital outlay and equipment expenditures are recorded in the Capital Outlay fund. Functions and objects classify expenditures. The function describes the activity for which a service or material object is acquired. The object classification describes the service or commodity obtained as a result of a specific expenditure.

### **FUNCTIONS:**

Instruction – Activities dealing directly with the interaction between teachers and students. Teaching may be provided to pupils in a school classroom, or other location such as a home or hospital and in other learning situations such as those involving co-curricular activities. Included here are the activities of aides or assistants of any type that assist in the instructional process.

Student Services – Activities that are designed to assess and improve the well-being of students and to supplement the teaching process. Examples of student services are counselors, social workers, psychologists, and nurses.

Staff Services – Activities associated with assisting the instructional staff with the content and process of providing learning experience for pupils. It includes activities designed to manage, direct, and supervise the instructional program and improve the quality of instruction and curriculum. The costs of acquiring and distributing library and media resources used to support instruction are included here.



**District Administration** – Activities concerned with establishing and administering policy for the entire school system. It includes responsibilities of such areas as the Board of Education and the Office of the Superintendent.

**School Administration** – Activities concerned with the overall administrative responsibility for a single school or a group of schools. It includes the principal, assistant principal, and other administrative and clerical staff.

**Central Services** – Activities that support other administrative and instructional functions including business services (accounting, budgeting, payroll and purchasing), human resources, planning and enrollment, information technology, and public relations.

**Operational and Maintenance of Plant** – Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, on the grounds, and in the vicinity of schools are included.

**Student Transportation** – Activities concerned with the transportation of students to and from school, as provided by state law.

### **OBJECTS:**

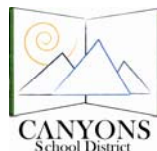
**Salaries** – Amounts paid to both permanent and temporary school district employees, including personnel substituting for those in permanent positions.

**Benefits** — Amounts paid by the school district on behalf of employees. Payments are fringe benefits and, although not paid directly to employees, nevertheless are part of the cost of personnel services. The benefits include social security and retirement, employee health insurance, unemployment and workers compensation.

Salaries and benefits account for 68% of the 2010-11 total budget for all funds and 85% of the total General Fund budget. The major benefits provided to employees are enrollment in the Utah State Retirement (URS), Social Security, health and accident insurance, industrial insurance, life insurance, and unemployment insurance.

Canyons School District contributes to the URS an amount based on a percentage of the employee's salary. URS provides refunds, retirement benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries in accordance with retirement statutes.

The District is self insured for employee health and accident insurance and workers compensation. Benefit payments, plus an administrative charge, are made to third-party administrators who approve the processing of all claims. All transactions of the plan are recorded in the employee benefits self insurance fund. The proposed budget for the self-insurance fund includes \$24.8 million in expenditures for the 2010-11 fiscal year. This is an increase of 2.7% over the \$24.2 million in the final 2009-10 budget.



Benefit rates are budgeted on the following basis:

<b>Retirement</b>	<b>17.82% of Salary</b>
<b>Social Security</b>	<b>6.20% of Salary</b>
<b>Medicare</b>	<b>1.45% of Salary</b>
<b>Worker's Compensation</b>	<b>0.80% of Salary</b>
<b>Health and Life Insurance</b>	<b>\$8,015 per full-time equivalent</b>
<b>Disability Insurance</b>	<b>\$157 per full-time equivalent</b>

Purchase services – Purchased services include three types; professional, property, and other. Professional services include such areas as architectural, audit, and legal. Property services include such expenses as water, sewer, garbage, equipment repair, and building rental. Other services include mileage and travel reimbursements to employees, telephone services, and liability and property insurance.

Supplies – Supplies include items such as instructional supplies, textbooks, library books, and audiovisual materials. Also included, are supplies for District departments and programs, and custodial and maintenance supplies.

Property and Equipment – The majority of the expenditures in this category are in the Capital Outlay Fund. Examples of capital outlay expenditures are purchases of equipment, furniture, computers, school buses, and vehicles. In addition, cost of improvements to school buildings such as remodeling, construction, and upgrades to electrical and mechanical systems. Portions of the property expenditures are also recorded in the General Fund. Equipment purchases for state and federal grants, as well as cost associated with maintaining equipment in buildings, are included in the general fund.

Other objects – Principal and interest payments are the major expenditure in this category. Also included in this category are association dues, legal settlements, and training for transportation employees.

## **CAPITAL PROJECTS**

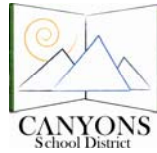
On June 22, 2010 voters approved a \$250 million bond to be used build a new high school in Draper, upgrade two existing high schools to handle moving ninth grade into the high school, replace three middle schools, install air conditioning and enclose open classrooms at three middle schools, renovate and/or replace three elementary schools, and perform seismic upgrade AT one elementary school. The District is in the process of developing 10- to 15-year capital facilities improvement plan that will cover the needs of the remaining District facilities. The revenues for the plan will include funding from the District's ongoing capital outlay funds and proceeds from the recently passed bond election. During fiscal year 2011 the District will hire architects to design the new high school in Draper and for the rebuilding of Midvale Elementary School, Butler Middle School, and designing the renovation work at Albion Middle School and Sandy Elementary School. It is anticipated that construction on these projects will begin in the summer of 2011.

Capital projects to begin in FY 2010-11 are as follows:

Bond funded:

- New high school in the city of Draper. Expected completion August 2013





- Replacement of Midvale Elementary School. Expected completion August 2012.
- Replacement of Butler Middle School. Expected completion August 2013.
- Enclose open classrooms and add air conditioning at Albion Middle School. Expected completion August 2012.
- Seismic work at Sandy Elementary.

### Capital Outlay Funds, Major Projects:

- Playground Upgrades
  - Copperview Elementary
  - East Sandy Elementary
  - Peruvian Park Elementary
- Parking Lot Renovations
  - East Midvale Elementary
  - East Sandy Elementary
  - Oakdale Elementary
- Sprinkler Upgrades
  - East Sandy Elementary
  - Eastmont Middle
- Seismic Upgrades
  - Eastmont Middle
  -
- Lighting Upgrades
  - Alta High
- Track Replacement
  - Brighton High
- ADA & Title IX Issues
  - Alta High
  - Brighton High
  - Hillcrest High





## **LOCATION CENTERS**

### **BOARD OF EDUCATION & SUPERINTENDENT LOCATIONS**

- 011 Board of Education**
- 014 Superintendent**
- 021 Chief of Staff**
- 051 Communications**
- 075 Foundation**

### **OFFICE OF FINANCE & FACILITIES LOCATIONS**

- 015 Business Administration & General Counsel**
- 083 Accounting & Budgeting Services**
- 099 District Accounts**

### **OFFICE OF OPERATIONS LOCATIONS**

- 017 Deputy Superintendent-Chief Operations Officer**
- 023 Civil Rights & Accommodations**
- 045 Human Resources**
- 053 Planning & Enrollment**
- 074 Nutritional Services**
- 077 Transportation**
- 078 Maintenance**
- 079 Custodial**
- 080 Information Systems**
- 086 Warehouse**
- 087 Purchasing**

### **OFFICE OF STUDENT ACHIEVEMENT LOCATIONS**

- 016 Deputy Superintendent-Chief Academic Officer**
- 018 K-16 High School Executive Director**
- 019 K-16 Middle School Executive Director**
- 020 K-16 Elementary School-South Executive Director**
- 022 K-16 Elementary School-North Executive Director**
- 047 Special Education**
- 049 Evidence Based Learning - Instruction and Innovation**
- 050 Federal & State Programs**
- 052 Student Services**
- 057 Career and Technical Education**
- 059 Evidence Based Learning - Research & Assessment**





## **BOARD OF EDUCATION**

### **BOARD OF EDUCATION**

#### **Location Center**

**011 Board of Education**

### **SUPERINTENDENT**

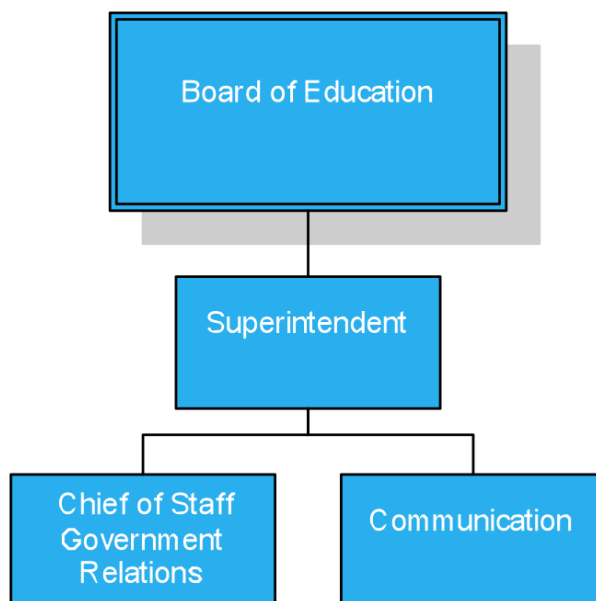
#### **Location Centers**

**014 Superintendent**

**021 Chief of Staff**

**051 Communications**

**075 Canyons School District Education Foundation**





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## **011– BOARD OF EDUCATION**

### **Mission Statement**

The Board of Education serves the communities of Canyons School District by governing the continual implementation of creative and cost-effective plans, policies and programs that promote and celebrate the highest standards of educational excellence.

### **Services**

The Board of Education works with the Superintendent, the Chief Financial Officer, and Administrative Cabinet to guarantee the judicious use of taxpayer funds while providing leadership that leads to increased student achievement at all grade levels. The Board approves administrative appointments; decides policies and procedures; meets regularly in open session to deliberate and decide the public's business; conducts Town Hall constituency meetings to maintain relationships with patrons, and advocates for the continued support of public education.

### **FY 2009-10 Accomplishments**

- Approved the development of the first differentiated, college-preparatory public high school diplomas in Utah.
- Studied and approved grade reconfiguration throughout Canyons District.
- Convened regularly as an elected Board to conduct the public's business.
- Moderated monthly constituency meetings to address patron concerns.
- Deliberated upon and voted for the adoption of a balanced budget.
- Instructed the District Administration to reduce costs while safeguarding jobs.
- Approved policies and procedures governing the operation of schools.
- Approved the conversion of year-round schools to a traditional calendar.
- Voted to conduct an employee election to determine participation in Social Security.
- Mandated the organization of a Professional Learning Community program for the District's middle school teachers.
- Testified during the 2010 General Session of the Utah Legislature regarding school funding.
- Celebrated the District's first high school commencement ceremonies at Brighton, Hillcrest, Jordan, Alta, Entrada (adult high school), and South Park Academy (inmate high school at the Utah State Prison).
- Delivered graduation addresses at high school commencement ceremonies.
- Oversaw and participated in a successful \$250 million bond campaign.
- Researched and publicly deliberated a comprehensive review of CSD Capital Facilities.
- Voted to name the Canyons administrative and support-services facilities.

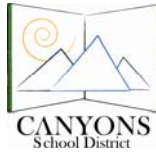
### **FY 2010-11 Objectives**

- Oversee an organizational structure that aligns with the District's overall vision and mission.
- Convene meetings with constituents to discuss scheduled bond projects.
- Begin work on a new high school in Draper.
- Work in tandem with Superintendent to advance the plan to reconstruct and renovate school buildings throughout the District.



- Supervise implementation of the academic plan, including a launch of the state's only Differentiated Diploma program.

011 BOARD OF EDUCATION						
DESCRIPTION	2009-10 FINAL BUDGET		2010-11 BUDGET		2009-10 vs. 2010-11	
	STAFF	AMOUNT	STAFF	AMOUNT	AMOUNT	PERCENT
Administrators	7.00		7.00		-	-
Licensed	-		-		-	-
ESP	-		-		-	-
100-Salary		\$ 91,000		\$ 88,989	\$ (2,011)	(2.21%)
200-Benefits		77,414		80,574	3,160	4.08%
300-Purchased Services		50,000		50,000	-	-
400-Purchase Property Services		-		-	-	-
500-Other Purchased Services		32,000		64,000	32,000	100.00%
600-Supplies		7,225		10,000	2,775	38.41%
700-Equipment		-		-	-	-
800-Other		4,506		4,506	-	-
<b>TOTAL</b>	7.00	\$ 262,145	7.00	\$ 298,069	\$ 35,924	13.70%



## **014 – SUPERINTENDENT**

### **Mission Statement**

The Superintendent aims to inspire students to achieve excellence in their academic and personal development; empower faculty and staff to employ innovative and creative approaches in the delivery of services; ensure the wise use of public funds, and serve as both a leader and supporter of the Canyons District communities.

### **Services**

The Superintendent is the Chief Executive Officer of the District and works with the Board of Education to lead and manage the 33,000-student District. In addition to building and maintaining relationships in business, higher education and legislative communities, the Superintendent oversees the academic, financial and operational wellness of the District. The Superintendent selects the administrative staff; assigns, transfers, and promotes employees according to the interests of the organization; ensures adherence to laws, policies and regulations; supervises the implementation of a facility construction, operation and maintenance program, and regularly reports to the Board on issues relating to the governance and operation of the schools.

### **FY 2009-10 Accomplishments:**

- Oversaw the coordination and development of the first differentiated, college-preparatory public high school diplomas in Utah.
- Successfully navigated a proposal to reconfigure grades through the approval process.
- Regularly met with the Board of Education to apprise members of the District's progress.
- Conducted 60 public meetings to gather input from faculties and patrons.
- Moderated constituency meetings in both English and Spanish.
- Oversaw the conversion of year-round schools to a traditional calendar.
- Supervised an employee election that determined participation in the Social Security system.
- Provided necessary leadership to implement a Professional Learning Community program for the District's middle school teachers.
- Testified during the 2010 General Session of the Utah Legislature on proposed legislation related to District funding.
- Managed administrators who launched four elementary dual-immersion language programs.
- Celebrated the District's first high school commencement ceremonies at Brighton, Hillcrest, Jordan, Alta, Entrada (adult high school), and South Park Academy (inmate high school at the Utah State Prison).
- Delivered graduation addresses at several commencement ceremonies.
- Collaborated in the submission of an Investing in Innovation (i3) grant proposal to the U.S. Department of Education.
- Developed, coordinated and participated in a successful \$250 million bond campaign.
- Moved Administrative Offices from an old elementary school to a permanent location.

### **FY 2010-11 Objectives:**

- Supervise the development of an organizational structure that will provide the platform for innovation and progress.



- Oversee the construction of a new high school in Draper.
- Manage the plan to reconstruct and renovate school buildings throughout the District.
- Continue implementation of the academic plan, including the initiation of the state's sole Differentiated Diploma program.
- Meet regularly with the Board of Education to apprise members of the District's progress.
- Coordinate progress of the Board-approved plan to reconfigure grades.
- Develop strategies to establish and maintain relationships with city, business, and higher education partners.
- Conduct visits at each of the District's 44 schools at least twice.

<b>014 SUPERINTENDENT</b>						
<b>DESCRIPTION</b>	<b>2009-10 FINAL BUDGET</b>		<b>2010-11 BUDGET</b>		<b>2009-10 vs. 2010-11</b>	
	<b>STAFF</b>	<b>AMOUNT</b>	<b>STAFF</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>PERCENT</b>
Administrators	1.00		1.00		-	-
Licensed	-		-		-	-
ESP	2.00		2.00		-	-
100-Salary		\$ 272,594		\$ 266,570	\$ (6,024)	(2.21%)
200-Benefits		89,637		94,541	4,904	5.47%
300-Purchased Services		10,000		10,000	-	-
400-Purchase Property Services		-		-	-	-
500-Other Purchased Services		60,833		83,000	22,167	36.44%
600-Supplies		27,475		28,000	525	1.91%
700-Equipment		-		-	-	-
800-Other		700		700	-	-
<b>TOTAL</b>	<b>3.00</b>	<b>\$ 461,239</b>	<b>3.00</b>	<b>\$ 482,811</b>	<b>\$ 21,572</b>	<b>4.68%</b>



## **021 – CHIEF OF STAFF**

### **Mission Statement**

The Chief of Staff supports the Board and Superintendent for smooth and timely operations. The Chief of Staff creates and maintains a positive working relationship between Canyons School District and federal, state, and local elected officials.



### **Services**

The Chief of Staff is responsible for business involving the Board of Education and External Affairs. He is responsible for maintaining close working relationships with state legislators, city and county officials, and the congressional delegation. The Chief of Staff directs and manages the Board support staff and Superintendent support staff and oversees the Canyons School District Education Foundation and Office of Public Engagement.

### **Public Engagement**

The Public Engagement office interacts with PTA members, school community council members, and minority parents. As the PTA liaison, the public engagement coordinator attends meetings, serves on PTA committees, and assists with training. The coordinator assists with development of policy and training for the school community councils. The coordinator also assists with scheduling constituency meetings with the Board of Education, attendance at chamber of commerce functions, and meetings with the education community.

### **FY 2009-10 Accomplishments:**

- Implemented the Board legislative strategy.
- Some successes from the Legislative Session were:
  - The defeat of a \$15 million tax shift from Canyons to other school districts.
  - A sunset for countywide equalization and further amending the statute to limit the number of school districts that can receive funding from countywide equalization.
  - Working with the state Legislature in finding greater use of ongoing revenue sources, rather than one-time revenue sources, to fund public education.
  - A bill that allowed more accurate ballot language for school bond elections.
- Established a constituent correspondent procedure for timely responds to patron inquires to the board and/or school district.
- Coordinated Board investigations.
- Coordinated the creation and posting of Board Meeting agendas and the creation of Cabinet Meeting agendas.
- Informed the Board of urgent or important issues as they emerged.
- Responded to Board requests.
- Coordinated Board interactions with administration and staff.
- Planned and executed 75 public feedback meetings to explain the \$250 million bond.
- Assisted the Communications Department with disseminating information about the \$250 million bond election.
- Established relations with the education community within Canyons School District boundaries and began meeting with them on a regular basis.



**FY 2010-11 Objectives:**

- Implement the Board's legislative agenda.
- Maintain close working relationships with cities and counties.
- Get the Canyons School District Education Foundation established and functioning.
- Develop relationship with Congressional delegation.
- Schedule Board meetings and create agendas for meetings.
- Direct and manage Board support staff and superintendent support staff.
- Fulfill staff functions for the Board and Superintendent.
- Assist in Superintendent's schedule.

<b>021 CHIEF OF STAFF</b>						
<b>DESCRIPTION</b>	<b>2009-10 FINAL BUDGET</b>		<b>2010-11 BUDGET</b>		<b>2009-10 vs. 2010-11</b>	
	<b>STAFF</b>	<b>AMOUNT</b>	<b>STAFF</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>PERCENT</b>
Administrators	1.00		1.00		-	-
Licensed	-		-		-	-
ESP	3.50		3.50		-	-
100-Salary		\$ 288,326		\$ 281,954	\$ (6,372)	(2.21%)
200-Benefits		117,190		123,095	5,905	5.04%
300-Purchased Services		10,000		10,000	-	-
400-Purchase Property Services		-		-	-	-
500-Other Purchased Services		10,000		10,000	-	-
600-Supplies		11,500		11,500	-	-
700-Equipment		-		-	-	-
800-Other		2,500		2,500	-	-
<b>TOTAL</b>	<b>4.50</b>	<b>\$ 439,516</b>	<b>4.50</b>	<b>\$ 439,049</b>	<b>\$ (467)</b>	<b>(0.11%)</b>





## **051 – COMMUNICATIONS**

### **Mission Statement**

Support, promote, and positively brand the schools and the District by providing accurate and timely information to employees and the public and impeccable customer service.



### **Services**

The Department of Communications is an information resource for employees, schools and the larger community. The Director and Associate Director represent, and serve as spokesmen, for the District Administration and Board of Education to the public and news media, and to promote positive events districtwide. The Communications Department is responsible for the District logo, Web site and assisting schools on Web site presentation; customer service assistance and training; the employee newsletter “iKnow” and community newsletter “Inroads”; social media postings; general information, public information requests and assistance with press inquiries and events; District event planning; and communication matters or advice to principals and District departments.

### **FY 2009-2010 Accomplishments:**

- Collaborated with the Salt Lake Valley Health Department and Canyons school nurses to design, disseminate information about and execute a well-managed communitywide H1N1 vaccination clinic, where more than 1,000 doses were administered.
- Successfully executed and secured positive media coverage for District kickoff events, including a premiere Dream Big banquet involving the Board of Education, legislators, city and business leaders, employees and students; Time Capsule creation and opening day, July 1, ceremony at Alta; a sign-changing event at Hillcrest High School; a community Bus Parade and birthday party.
- Promoted customer service and the District’s brand at city fairs, parades, and expo events.
- Prepared informational materials, including a Voter Information Guide, community newsletter, public presentations, press releases, and daily use of social media for a successful, \$250 million bond campaign.
- Developed “On Board,” a regular column for the Board of Education appearing in the Valley Journals.
- Executed a phone bank to assist patrons with questions and create community trust and immediate flow of information during the first two weeks of school. The phone bank logged more than 2,000 calls.
- Provided timely responses, information, and customer service to thousands of patron questions submitted to [communications@canyonsdistrict.org](mailto:communications@canyonsdistrict.org).
- Designed, launched and continuously improved the District Web site to maintain a robust, secure, polished, and user-friendly clearinghouse of information for employees and the community.
- Assisted schools in creating Web sites with a uniform and polished look, including in-person and online training and materials, one-on-one assistance, and prompt response to inquiries and troubleshooting.





- Designed and implemented internal and external communications with employees and patrons, including daily headlines, the weekly employee newsletter “iKnow” and community newsletter “Inroads,” District events and news updates posted to the Canyons Web site and disseminated via the District Web site, social media outlets and news media.
- Developed and maintained relationships with news media to brand the department as a trusted source of accurate and timely information.
- Provided customer service training to office assistants, secretaries and front desk personnel.

**FY 2010-11 Objectives:**

- Forward the District’s Student Achievement Plan by developing marketing strategies that outline college and career-ready pathways for all students.
- Leverage social media to improve District information dissemination and promote the schools and District.
- Develop a District intranet to improve communications with employees.
- Continue to establish and cultivate relationships in the news media to enhance the District’s brand.
- Continue to assist school leaders in promoting and branding their schools and improving communications with communities and patrons via social, Web and other media.

Performance measures FY 2009-10:

Completed marketing products for career- and college-readiness

- Number of followers on social media
- Number of appearances in news media
- Number of communications distributed via iKnow and InRoads, [communications@canyonsdistrict.org](mailto:communications@canyonsdistrict.org) responses, and Headlines, District News social media postings.

<b>051 COMMUNICATIONS</b>						
<b>DESCRIPTION</b>	<b>2009-10 FINAL BUDGET</b>		<b>2010-11 BUDGET</b>		<b>2009-10 vs. 2010-11</b>	
	<b>STAFF</b>	<b>AMOUNT</b>	<b>STAFF</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>PERCENT</b>
Administrators	2.00		2.00		-	-
Licensed	-		-		-	-
ESP	1.00		1.00		-	-
100-Salary		\$ 234,805		\$ 229,616	\$ (5,189)	(2.21%)
200-Benefits		80,503		84,833	4,330	5.38%
300-Purchased Services		15,000		15,000	-	-
400-Purchase Property Services		-		-	-	-
500-Other Purchased Services		37,000		37,000	-	-
600-Supplies		46,111		47,100	989	2.14%
700-Equipment		-		-	-	-
800-Other		700		700	-	-
<b>TOTAL</b>	<b>3.00</b>	<b>\$ 414,119</b>	<b>3.00</b>	<b>\$ 414,249</b>	<b>\$ 130</b>	<b>0.03%</b>

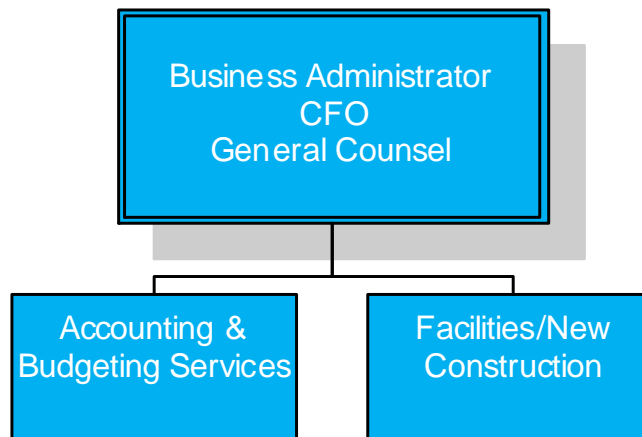


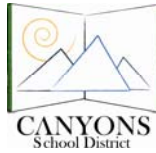
## **OFFICE OF FINANCE**

Location Centers

015 – Business Administrator/CFO/General Counsel

083 – Accounting & Budgeting Services





## **015 - BUSINESS ADMINISTRATOR/CFO/GENERAL COUNSEL**

### **Mission Statement**

Build quality relationships based on trust and respect with those we serve in order to provide a safe, healthy, and innovative learning environment through exceptional customer service.

### **Services**

The Business Administrator/Chief Financial Officer (CFO) General Counsel is responsible for all financial and legal operations of the District. The financial operations of the District include all bond financing, budgeting, and financial reporting activities. The office acts as a liaison with state elected and other officials in all matters regarding statewide school finances, appropriations, and tax policy, as well as providing testimony on District finances during sessions of the Utah Legislature. The CFO provides considerable support in the employee negotiation process with the two District associations.



The following departments report to the CFO's office:

**Accounting and Budgeting, Payroll, and Insurance Departments** The Accounting and Budgeting department is responsible for the preparation and processing of all transactions related to budget planning as well as the establishment, execution, maintenance, and monitoring of budgetary allotments and outcomes. The department staff assists schools and departments in working within their individual budgets and developing methods of budgetary allotment for future years. The department accounting section performs various duties, including maintenance of the District's accounting software package processing payments for vendors, investment of general and bond proceeds, preparing the comprehensive annual financial report (CAFR), process monthly payroll for District employees and administers all benefits and related payroll deductions for District employees.

**Facility and New Construction Department** The Facility and New Construction department is responsible for reviewing and assessing all buildings in the District, new construction, building renovation and remodeling, site upgrades, roof replacements, major repairs, and relocation of portable classrooms.

### **FY 2009-10 Accomplishments:**

- Hired all leadership and staff in the following departments: Accounting and Budgeting, Information Technology Services, Purchasing Services, Nutrition Services, Transportation Services, and Facilities/Maintenance Services.
- Worked with each department as they created organizational charts, developed missions and goals, established timelines, hired critical staff and delivered services to the District.
- Developed and executed the District's first budget.
- Set up and established the payroll system and timely paid all District employees.
- Set up and established the accounts payable system and timely paid all District employees.



- Completed a comprehensive capital facilities master plan that includes electrical, structural, mechanical, and architectural evaluation of all District facilities.
- Relocated 20 portable classrooms for the start of the 2009-10 school year.
- Established cost estimates for repair of all facilities.
- Visited each school twice to share information on Social Security and the Bond proposal.
- Developed a comprehensive plan for a June 2010 bond election of \$250 million.
- Successfully passed a \$250 million bond.

**FY 2010-11 Objectives:**

- Complete and submit the District's budget to the GFOA for the Distinguished Budget Presentation Award.
- Complete and submit the 2010-11 budget and submit to the ASBO for the Meritorious Budget Award.
- Complete the 2009-10 audit and comprehensive annual financial report and submit to the GFOA for the Certificate of Achievement for Excellence in Financial Reporting.
- Complete the 2009-10 audit and comprehensive annual financial report and submit to the ASBO for the Certificate of Achievement for Excellence in Financial Reporting.
- Complete the comprehensive, ongoing, 10 -15 year capital facilities budget plan.
- Hire architects and begin construction on new school projects funded under the successfully passed June 2010 Bond Election.

<b>015 BUSINESS ADMINISTRATOR</b>						
<b>DESCRIPTION</b>	<b>2009-10 FINAL BUDGET</b>		<b>2010-11 BUDGET</b>		<b>2009-10 vs. 2010-11</b>	
	<b>STAFF</b>	<b>AMOUNT</b>	<b>STAFF</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>PERCENT</b>
Administrators	1.00		1.00		-	-
Licensed	-		-		-	-
ESP	1.00		1.00		-	-
100-Salary		\$ 209,556		\$ 204,925	\$ (4,631)	(2.21%)
200-Benefits		70,176		70,176	-	-
300-Purchased Services		576,000		576,000	-	-
400-Purchase Property Services		24,000		24,000	-	-
500-Other Purchased Services		52,700		52,700	-	-
600-Supplies		12,000		12,000	-	-
700-Equipment		-		-	-	-
800-Other		1,000		1,000	-	-
<b>TOTAL</b>	<b>2.00</b>	<b>\$ 945,432</b>	<b>2.00</b>	<b>\$ 940,801</b>	<b>\$ (4,631)</b>	<b>(0.49%)</b>



## **083 – ACCOUNTING, AUDITING, & BUDGETING SERVICES**

### **Mission Statement**

The department commits to provide timely and accurate payroll and insurance services to the employees of the Canyons School District. Furthermore, we plan detailed accounting and budget information to all schools and departments.

### **Services**

The Accounting, Auditing, and Budgeting department is charged with overseeing all the financial transactions of the District. The receipts and expenses for all District funds (with the exception of the Student Activity Fund) must go through the Department. The Department is responsible for the critical functions of payroll and employee health insurance. Furthermore, we are assigned the responsibility of establishing the districtwide budget and preparing all year-end financial reports. The Department is staffed with a Director and Assistant Director, one accountant, one insurance coordinator and nine full-time secretaries. The first year of operations for this Department was very successful.

### **FY 2009-10 Accomplishments:**

- Established a sound operating budget for the first year of the Canyons School District. Also prepared a budget for the 2010-11 school year, included in this book.
- Worked with the Jordan School District, from which Canyons was created, to divide all physical assets and fund balances.
  - Implemented several procedures and practices regarding payroll and accounts payable.
  - Successfully implemented Skyward, which is the financial system of the District.
  - Completed every monthly payroll timely and accurately. Also accurately transferred all tax payments to the Internal Revenue Service and Utah State Tax Commission.
  - Registered all 2,600 full-time employees with the Utah State Retirement Systems (URS) and successfully transmitted all monthly reports and funding requirements to the URS.
- Ensured that all qualified employees had health insurance available to them. We successfully worked with our insurance providers to verify that no employee went uncovered.



### **FY 2010-11 Objectives:**

- Confront a large budget deficit due to the national recession. Preliminary projections show a \$5 million potential General Fund deficient as we build our 2011-12 budget. The Department will work with other departments to see if various positions can be consolidated and other cost-saving opportunities can be achieved.
- Complete a Comprehensive Annual Financial Report (CAFR) for the 2009-10 fiscal year. The CAFR will be compiled and presented to the GFOA with the intent of receiving the "Certificate of Achievement for Excellence in Financial Reporting."
- Implement merchant accounts with the four high schools in the District, allowing the schools to accept credit cards as payment for school fees.



- Implement an online open-enrollment tool within Skyward. This will allow employees to log into Skyward under their own user ID and change insurance coverage. No paper documents will be required for insurance enrollment.
- Explore the possibility of an electronic time clock. Currently all hourly employees are required to keep a paper time sheet. The time clock is expected to increase the accuracy of hours worked and add efficiencies to the payroll function, as timesheets will not have to be manually entered.

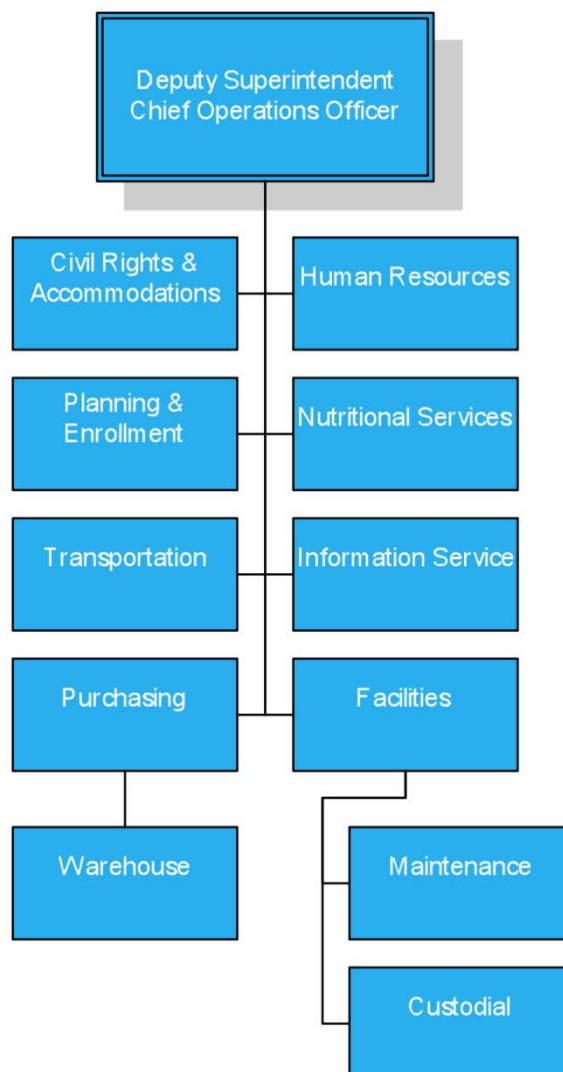
<b>083 ACCOUNTING</b>						
<b>DESCRIPTION</b>	<b>2009-10 FINAL BUDGET</b>		<b>2010-11 BUDGET</b>		<b>2009-10 vs. 2010-11</b>	
	<b>STAFF</b>	<b>AMOUNT</b>	<b>STAFF</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>PERCENT</b>
Administrators	2.00		2.00		-	-
Licensed	-		-		-	-
ESP	13.00		13.00		-	-
100-Salary		\$ 665,817		\$ 651,102	\$ (14,715)	(2.21%)
200-Benefits		271,766		285,439	13,673	5.03%
300-Purchased Services		15,000		15,000	-	-
400-Purchase Property Services		-		-	-	-
500-Other Purchased Services		806,000		806,000	-	-
600-Supplies		35,500		35,500	-	-
700-Equipment		-		-	-	-
800-Other		62,000		62,000	-	-
<b>TOTAL</b>	<b>15.00</b>	<b>\$ 1,856,083</b>	<b>15.00</b>	<b>\$ 1,855,041</b>	<b>\$ (1,042)</b>	<b>(0.06%)</b>



## OFFICE OF OPERATIONS

### Location Centers

- 017 Deputy Superintendent/Chief Operating Officer
- 023 Civil Rights & Accommodations
- 045 Human Resources
- 053 Planning & Enrollment
- 074 Nutrition Services
- 077 Transportation
- 078 Maintenance
- 079 Custodial
- 080 Information Services
- 086 Warehouse
- 087 Purchasing







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## **017 DEPUTY SUPERINTENDENT/CHIEF OPERATIONS OFFICER**

### **Mission Statement**

This office will provide high-quality support to students, schools, and employees in order to effectively educate students and produce graduates who are college-and career-ready.

The overall goals of the department are:

- Build and sustain a district wide infrastructure that systematically supports instructional leadership at all levels and minimizes disruption and workloads at schools and in student achievement departments.
- Provide high-quality customer service while fulfilling assigned responsibilities.

### **Services**

This office is responsible for providing support to the Canyons School District offices and its schools with the following departments: Human Resources, Information Technology Services, Purchasing Services, Nutrition Services, Transportation Services, Facilities/Maintenance Services, Civil Rights and Accommodations, Planning and Enrollment, Policy Research, and Partnerships and Community Engagement.

### **FY 2009-10 Accomplishments:**

- Hired or supervised the hiring of all leadership and staff in the following departments: Human Resources, Information Technology Services, Purchasing Services, Nutrition Services, Transportation Services, Facilities/Maintenance Services, Civil Rights and Accommodations, Planning and Enrollment, Policy Research, and Partnerships and Community Engagement.
- Worked with each department as they created organizational charts, developed missions and goals, established timelines, hired critical staff and delivered services to the District.
- Oversaw the design and remodeling of District Offices to provide housing for employees.
- Coordinated efforts with the Civil Rights and Facilities departments to make the District Offices ADA compliant.
- Directed policy development and revision efforts.
- Helped develop the Student Achievement Plan for the Canyons School District.
- Worked with school-based leadership to determine which services needed improvement and made necessary corrections.
- Provided training to school-based personnel to help them understand how to access and use District services.
- Engaged in negotiations with the unions on behalf of the Superintendent and the Board of Education.

### **FY 2010-11 Objectives:**

- Each department will identify the services and operational strategies required to achieve goal number one and create a guiding document outlining those services and strategies.
- Each department will receive necessary training to assure proper and safe delivery of required services.
- Employees, under the direction of the Chief Operations Officer, will receive customer service training and be regularly reminded of the importance of delivering high-quality customer service.





- Department directors will meet regularly as a group with the COO to discuss the needs of students, schools and employees to determine necessary actions.
- The COO will meet regularly with the CEO, CAO and CFO to discuss the needs of students, schools and employees in order to determine needed supports.
- The COO will conduct formative and summative evaluations of the directors/coordinators in each department to provide feedback on progress in meeting goals.
- The COO will work with school-based administrators to determine needed and/or improved services.

## **POLICY RESEARCH DEPARTMENT**

### **FY 2009-10 Accomplishments:**

- Canyons Board of Education adopted the National School Boards Association (NSBA) Policy Coding System the National Education Policy Network (NEPN) Classification System in October 2009.
- Revisions and modifications were made to Adopted Policy Manual from August 2009-April 2010.
- Adopted Policy Manual Web site pages continually developed from August 2009-April 2010.

- Adopted Policy Manual available at

[http://www.canyonsdistrict.org/index.php?option=com\\_docman&Itemid=200](http://www.canyonsdistrict.org/index.php?option=com_docman&Itemid=200)

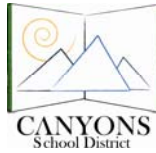
- Policy revision projects presented to the Canyons Board of Education:
  - Policy KCE–School Community Councils – October 2009
  - Policy ICD–School Year Calendar Development – November 2009
  - Policy EHB–Data/Records Retention – December 2009
  - Policy GCD–Professional Staff Vacations – December 2009
  - Policy JICFA–Bullying and Hazing – December 2009 & April 2010
  - Policy GDM–Support Staff Development Committee – April 2010

### **FY 2010-11 Objectives:**

- Policy revision projects as assigned by the Board of Education and Superintendent's Cabinet
  - School Board Governance and Policy Development policies
  - Drugs and Alcohol and Student Discipline related policies
  - Technology Acceptable Use and Social Networking policies
  - Human Resource policies
- Transition from the Adopted Policy Manual to the New Policy Manual
  - Transfer the Adopted Policy Manual to the NEPN Classification System and develop an online transition table.
  - Propose a list of policies to the Board of Education to remove as obsolete.
- Develop an online public comment feedback system for policy review and development and search features for the New Policy Manual.



017 DEPUTY SUPERINTENDT/CHIEF OPERATING OFFICER						
DESCRIPTION	2009-10 FINAL BUDGET		2010-11 BUDGET		2009-10 vs. 2010-11	
	STAFF	AMOUNT	STAFF	AMOUNT	AMOUNT	PERCENT
Administrators	3.00		3.00		-	-
Licensed	-		-		-	-
ESP	1.00		1.00		-	-
100-Salary		\$ 358,211		\$ 350,295	\$ (7,916)	(2.21%)
200-Benefits		118,248		124,706	6,458	5.46%
300-Purchased Services		-		-	-	-
400-Purchase Property Services		-		-	-	-
500-Other Purchased Services		72,500		62,500	(10,000)	(13.79%)
600-Supplies		45,000		45,000	-	-
700-Equipment		-		-	-	-
800-Other		32,000		22,000	(10,000)	(31.25%)
<b>TOTAL</b>	4.00	\$ 625,959	4.00	\$ 604,501	\$ (21,458)	(3.43%)



## **023 – CIVIL RIGHTS & ACCOMMODATIONS**

### **Mission Statement**

The Civil Rights and Accommodations Office provides collaboration and guidance to District offices and school administrators in dealing with safe school and other policy violations in order to ensure the safety and security for each person in the campus community, ensures compliance with anti-discrimination laws, and provides reasonable accommodations for students, employees, and staff with qualified disabilities.

### **Services**

The Civil Rights and Accommodations department is responsible for administering the interactive process for ADA/504 accommodations for faculty and staff; produces Federal and State reports dealing with safe school issues; EEO/AA statistics, and programs to improve student behavior; reviews school placement when safe school violations occur; and conducts appeals regarding academic placement in our schools (SALTA, Retention/Promotion).



### **FY 2009-10 Accomplishments:**

- Conducted 131 district-level hearings for the Canyons School District
- Processed 79 cases through the district attorney's office for truancy court—43 in truancy court, 19 in compulsory education court, and 17 are non-judicially involved.
- Conducted 20 school training sessions regarding Canyons School District Truancy Program.
- Assisted in successfully terminating 13 truancy court cases.
- Conducted 2 Promotion Hearings and 1 Retention Hearing.
- Managed 219 AS90 Drug and Alcohol Policy school suspensions.
- Referred 18 intakes to the Canyons Family Center.
- Referred 34 students to Anger Management Training at the Canyons Family Center.
- Conducted 39 SALTA Appeals.
- Provided comprehensive training to school personnel on Section 504 of the Rehabilitation Act and the Americans with Disabilities Act, Discipline of Students and Civil Rights.
- Maintained a lower percentage of students brought to District Level Hearings (10+ days or more suspension) than the national average.

### **FY 2010-11 Objectives:**

- Provide comprehensive training and implementation on Canyons School District's new 504 Program.
- Provide open-to-the-community training sessions on various civil rights topics—504 Plans, AS67NEG Discipline of Students Policy, AS90 Drug and Alcohol Policy.
- Provide comprehensive administrative training (online) regarding adherence to Canyons School District policies and procedures.
- Increase the level of student involvement and participation in the Canyons Family Center Programs.
- Increase the outreach for borderline truant/compulsory education cases.



- Expand the number of research grants/funding for alcohol/drug prevention programs, anti-bullying programs, and gang intervention/prevention programs.
- Continue to provide guidance to school administration regarding district-level hearings and 10+ day suspension/removal from school.
- Increase participation with Federal and State Programs and Student Support Services to provide programs, assistance to Canyons School District at-risk students.

<b>023 CIVIL RIGHTS &amp; ACCOMODATIONS</b>						
<b>DESCRIPTION</b>	<b>2009-10 FINAL BUDGET</b>		<b>2010-11 BUDGET</b>		<b>2009-10 vs. 2010-11</b>	
	<b>STAFF</b>	<b>AMOUNT</b>	<b>STAFF</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>PERCENT</b>
Administrators	1.00		1.00		-	-
Licensed	-		-		-	-
ESP	2.00		2.00		-	-
100-Salary		\$ 164,151		\$ 160,523	\$ (3,628)	(2.21%)
200-Benefits		63,426		66,682	3,256	5.13%
300-Purchased Services		3,000		3,000	-	-
400-Purchase Property Services		-		-	-	-
500-Other Purchased Services		4,000		4,000	-	-
600-Supplies		5,000		5,000	-	-
700-Equipment		-		-	-	-
800-Other		-		-	-	-
<b>TOTAL</b>	<b>3.00</b>	<b>\$ 239,577</b>	<b>3.00</b>	<b>\$ 239,205</b>	<b>\$ (372)</b>	<b>(0.16%)</b>



## **045 – HUMAN RESOURCES**

### **Mission Statement**

- The Human Resources Department recognizes the value of one by...
- Serving with integrity
- Creating a positive environment
- Achieving success together

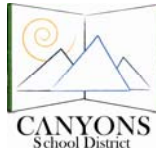
### **Services**

- Employment
- Salary Placement/Lane Changes
- Background Clearance/Fingerprints
- USOE Licensure/Endorsements/ Highly Qualified Status
- Employment Verification
- Sick Bank, Family Medical Leave Act (FMLA), Military Leave
- Jordan Performance Appraisal System (JPAS), Jordan Administrator Evaluation System (JAES), Jordan Classified Evaluation System (JCES) Evaluation Oversight
- Employee Support
- Administrative Support



### **FY 2009-10 Accomplishments:**

- Implemented Skyward- Human Resources.
- Transferred all licensed, ESP and miscellaneous employees to new system.
- Reviewed contracts for every District employee to ensure all transferred/split information was correct.
- Processed more than 8,000 applications.
- Hired 330 licensed, 5 school administrative replacements, and 125 ESP personnel.
- Processed 1,263 JPAS, 40 JAES, and 202 JCES evaluations.
- Held 49 Supervisory Assistance Team (SAT) meetings.
- Licensed 337 educators.
- Processed 551 fingerprint/background checks.
- Recruited at 13 universities, four out-of-state.
- Attended six job fairs and talked face-to-face with 850 prospective teachers.
- Created a licensed applicant pool with 1,330 candidates.
- Interviewed more than 1,100 licensed applicants.
- Screened and created an administrative applicant pool with 190 candidates.
- Implemented the hiring and background check process for coaches.
- Provided training materials to administrators for Critical Policies review.
- Implemented BCI tracking.
- Revised 75 job descriptions.
- Trained 40 head secretaries on hiring procedures and leave policies.
- Trained 42 nutrition managers on hiring procedure and employee discipline.
- Trained 25 facilities managers on hiring procedure and employee discipline.



- Approved 199 FMLA requests.
- Approved 64 Sick Bank requests.
- Allocated and audited FTE.

**FY 2010-11 Objectives:**

- Continue all of the above.
- Hire outstanding personnel.
- Implement online application for ESP.
- Implement online E-Learning.
- Implement employee-input Skyward Time Off.
- Implement employee evaluation tracking on Skyward.
- Implement BCI print cycle for ESP personnel.



045 HUMAN RESOURCES						
DESCRIPTION	2009-10 FINAL BUDGET		2010-11 BUDGET		2009-10 vs. 2010-11	
	STAFF	AMOUNT	STAFF	AMOUNT	AMOUNT	PERCENT
Administrators	4.00		4.00		-	-
Licensed	-		-		-	-
ESP	8.00		8.00		-	-
100-Salary		\$ 665,066		\$ 650,368	\$ (14,698)	(2.21%)
200-Benefits		255,750		268,904	13,154	5.14%
300-Purchased Services		154,000		170,000	16,000	10.39%
400-Purchase Property Services		-		-	-	-
500-Other Purchased Services		46,000		56,000	10,000	21.74%
600-Supplies		23,500		23,500	-	-
700-Equipment		3,000		-	(3,000)	(100.00%)
800-Other		-		3,000	3,000	100.00%
<b>TOTAL</b>	<b>12.00</b>	<b>\$ 1,147,316</b>	<b>12.00</b>	<b>\$ 1,171,772</b>	<b>\$ 24,456</b>	<b>2.13%</b>





## **053 – PLANNING AND ENROLLMENT**

### **Mission Statement**

The Department of Planning and Enrollment provides leadership, services and support to strengthen the capacity of schools, families, and communities to ensure the success of all students in the education process.



### **Services**

The Department of Planning and Enrollment provides a wide variety of services to schools, patrons, and communities. These services include:

- Tracking student enrollment and attendance.
- Providing regular updated enrollment information to schools and District administrators and directors.
- Processing choice permits and student transfers.
- Assisting school administrators in determining grade placement for new students.
- Providing enrollment projections.
- Preparing District and state membership reports.
- Performing school capacity studies.
- Performing boundary studies.
- Working closely with city and county planners and economic developers to monitor residential growth patterns.
- Providing maps to schools, District departments and government agencies upon request.
- Providing boundary verification for patrons and schools.
- Processing Foreign Exchange Student applications.
- Assisting schools and patrons in the process of assessing a student's appropriateness for acceleration or retention.
- Responding to questions related to home schooling and processing home school affidavits.
- Monitoring dual enrollment and release time requests.
- Assisting patrons in the process of requesting court appointed guardianship.
- Assisting patrons in obtaining Power of Attorney.
- Providing guidelines for the storage of permanent student records.
- Developing a yearly school calendar.
- Providing *Family Educational Rights and Privacy Act* (FERPA) training.

### **FY 2009-10 Accomplishments:**

- Established and organized a Department of Planning and Enrollment.
- Developed guidelines and policies governing the procedures directed by the department.
- Provided high school placement for 23 Foreign Exchange students.
- Processed 435 home school affidavits.
- Provided support for 29 elementary schools, eight middle schools, four high schools and seven special purpose schools plus many District-level departments such as the Office of the Superintendent, K-16 Executive Directors, Accounting and Budget Services, CTE, Civil Rights and Accommodations, Communications, Office of Development, Evidence-



Based Learning, Facilities, Risk Management, Federal and State Programs, Human Resources, Information Technology, Special Education, and the Transportation departments.

- Provided training for school administrators and secretaries in school and departmental procedures concerning enrollment, choice permits, FERPA, and dual enrollment.
- Provided notary services for patrons and District personnel.
- Updated Skyward information.
- Supplied registration forms, attendance cards, and open enrollment application forms to schools as needed.
- Worked closely with the District Web master to post departmental policies, guidelines, and forms on the District Web page.
- Assisted 59 patrons in obtaining court appointed guardianship.
- Authorized over 75 school placements based on Powers of Attorney.

**FY 2010-11 Objectives:**

- Provide continued support to schools, District departments, patrons, and the community as to matters pertaining to the Department of Planning and Enrollment.
- Post departmental guidelines and procedures including forms, documents and references on the District Web site.
- Provide training to school administrators and secretaries in rules and procedures governing enrollment issues, Powers of Attorney, guardianships, dual enrollment, FERPA, Foreign Exchange programs, school calendar, boundary concerns, Kindergarten entrance eligibility, school choice permits, retention and acceleration, and release time.
- Provide accurate monthly enrollment reports to school and District administrators.
- Prepare timely and accurate reports of enrollment and demographic information for members of the Board of Education, the Superintendent, school administrators and District-level personnel upon request.
- Receive training in the use of enrollment-projection and boundary-planning software.
- Revise and update the District's 10-year enrollment projection for elementary and secondary schools.





053 PLANNING & ENROLLMENT						
DESCRIPTION	2009-10 FINAL BUDGET		2010-11 BUDGET		2009-10 vs. 2010-11	
	STAFF	AMOUNT	STAFF	AMOUNT	AMOUNT	PERCENT
Administrators	1.00		1.00		-	-
Licensed	-		-		-	-
ESP	2.00		2.00		-	-
100-Salary		\$ 166,309		\$ 162,634	\$ (3,675)	(2.21%)
200-Benefits		63,948		67,237	3,289	5.14%
300-Purchased Services		5,000		5,000	-	-
400-Purchase Property Services		-		-	-	-
500-Other Purchased Services		28,000		28,000	-	-
600-Supplies		17,455		17,000	(455)	(2.61%)
700-Equipment		-		-	-	-
800-Other		-		-	-	-
<b>TOTAL</b>	3.00	\$ 280,712	3.00	\$ 279,871	\$ (841)	(0.30%)



## **074 – NUTRITION**

### **Mission Statement**

Nutrition Services will build balanced, healthy eating habits by helping students acquire the education, skills, and preference for healthy nutritional choices while providing exceptional customer service.

### **Services**

Nutrition Services is responsible for managing the school breakfast, lunch, after-school snack, Head Start, Pre-K, and the catering programs.

In addition, the department provides nutrition education throughout CSD schools by teaching in the classrooms, doing promotions in the schools cafeterias, and developing tools to disseminate nutrition facts to the CSD community.



### **FY 2009-10 Accomplishments:**

- Removed fryers from all secondary schools.
- Switched bread products to 100 percent whole wheat in elementary schools and 50 percent in secondary schools. Switched some grain products to whole grain such as rice, tortillas, some pasta and the coating on corn dogs.
- Offered a variety of fresh fruits and vegetables not commonly seen in school lunch such as jicama, parsnips, honeydew, grapefruit, butternut squash, etc. Offered water to every elementary school student, regardless if they purchased a lunch from Nutrition Services.
- Correlated meals served in the cafeteria with healthy eating habits by implementing new programs such as “Harvest of the Month,” National Nutrition Month promotion, newsletter, teaching in the classroom, using the menu as a tool to educate the community on nutrition.
- Educated our school cafeteria managers on managerial skills, production, reasoning behind healthy changes, and federal guidelines. Kept managers and cafeteria workers informed of updates on Hazard Analysis Critical Control Point (HACCP) principles.
- Provided Nutrition Services workers with opportunities to get School Nutrition Association (SNA) accreditation.
- Established partnership with Utah State University and Brigham Young University to be part of their dietetic internship program.
- Established partnership with reputable vendors for produce, dairy, bread, and pizza products.
- Joined the Utah Cooperative for Acquiring Resources Efficiently (UCARE) group to acquire foods at better pricing.

### **FY 2010-11 Objectives:**

- Use nutrition-based knowledge to incorporate healthy behavioral changes among CSD community.
- Be accurate in qualifying and verifying families who apply for the free and reduced-price program.
- Convert amount of variety line meals into reimbursable meals.



- Increase customer satisfaction throughout the next school year.
- Provide more nutrition education through various resources to the CSD community for better understanding of healthy eating.
- Improve the nutrition quality of school meals offered at CSD.
- Improve the variety of meals served throughout CSD cafeterias.
- Improve service lines for elementary schools with high school meals participation.

**Performance Measures for 2010-2011:**

- Be an active part on the wellness policy committee for CSD to implement proper changes promoting healthy lifestyles during 2010-11.
- Obtain 100 percent accuracy on Coordinated Review Effort for free and reduced applications.
- Convert 50 percent of the variety line offered at secondary schools into reimbursable meals within the next school year.
- Increase customer satisfaction by 20 percent among school administration by the end of the school year. Nutrition Services will survey school administration each trimester during 2010-11.
- Increase nutrition education materials available to the CSD community by 50 percent starting on August 2010.
- Increase the amount of whole grains offered at secondary schools by 25 percent.
- Incorporate two menu items per cycle throughout the year.
- Provide new point-of-sale system to three schools that have high participation in meals program.



074 NUTRITION SERVICES						
DESCRIPTION	2009-10 FINAL BUDGET		2010-11 BUDGET		2009-10 vs. 2010-11	
	STAFF	AMOUNT	STAFF	AMOUNT	AMOUNT	PERCENT
Administrators	1.00		1.00		-	-
Licensed	-		-		-	-
ESP	7.00		7.00		-	-
100-Salary		\$ 359,674		\$ 351,725	\$ (7,949)	(2.21%)
200-Benefits		150,269		157,766	7,497	4.99%
300-Purchased Services		-		-	-	-
400-Purchase Property Services		78,150		80,000	1,850	2.37%
500-Other Purchased Services		20,060		20,100	40	0.20%
600-Supplies		5,397,250		5,353,000	(44,250)	(0.82%)
700-Equipment		113,550		242,000	128,450	113.12%
800-Other		740,000		755,900	15,900	2.15%
<b>TOTAL</b>	<b>8.00</b>	<b>\$ 6,858,953</b>	<b>8.00</b>	<b>\$ 6,960,491</b>	<b>\$ 101,538</b>	<b>1.48%</b>



## **077 – TRANSPORTATION**

### **Mission Statement**

We are professional and caring employees, providing safe, dependable, and efficient transportation, contributing to a positive learning environment.

### **Goals**

- Provide transportation for Canyons School District that will meet the Utah Highway Patrol's standards for a Service Award.
- Operate our field trip service to schools meeting the cost of the driver, fuel, and service to the bus while maintaining affordability to the schools.
- Develop routes that make best use of buses when driven without students, transport the maximum allowable number of eligible students, and use the fewest number of employees.
- Train our drivers, mechanics, and support personnel to actively seek opportunities to improve their standards and working skills.



### **Services**

The Transportation Department provides two major functions for the District. The first function is student transportation. This involves the "yellow fleet" of school buses. Canyons School District currently uses 150 school buses driven by 140 drivers to transport more than 14,000 students. Drivers spent 5,051,369 minutes transporting students to and from school, driving a total of 1,156,020 miles. This does not include 4,000 field trips and activity trips transporting students to educational opportunities and sporting events.

A team of routing personnel put together routes electronically and can simulate drive time.

Through the use of GPS systems, actual bus location is compared with planned bus location.

The routing team keeps track of student loads, contacts residents for bus stop placement, and works to develop a plan to get students delivered with minimal seat time.

Two bus driver trainers train and then ride with drivers, constantly working to keep the driver focused on self improvement. The training department monitors driving records, tracks moving violations, and plans the annual Bus Road-eo, where driver skills are put to the test.

The department also services the "white fleet" which includes warehouse delivery vehicles, driver education cars, and maintenance vehicles. The white fleet consists of 150 vehicles.

Services include light and heavy duty maintenance and service, preparing all vehicles for annual licensing, and doing most body work.

### **FY 2009-10 Accomplishments:**

- Hired all mechanics, routing staff, office staff, and drivers. This was an arduous task taking hours of interviews, skills tests, and phone calls.
- Scored a 3.3 on our service from the Utah Highway Patrol, a much better ranking than other districts of the same size. During our second inspection a score of 2.9 was achieved, which not only showed improvement, but put us in the award range.
- Received an \$88,000 grant from the Division of Air Quality to replace two old diesel engine buses that were gross emitters of black smoke. The new buses are equipped



with a clean burning CNG (natural gas) and a newer diesel engine with modern exhaust scrubbing filters.

- Received a second grant from the Division of Air Quality to install diesel scrubbing exhaust systems and oil recovery technologies to the engine oil breather system. These two products will help clean the air, and leave waterways cleaner by eliminating oil dripping from crankcase ventilation systems.
- Helped organize and participated in the state large district directors meeting. The directors are working to develop unified practices. The group will be working with legislators and state director to watch state initiatives involved with pupil transportation.
- Conducted a study of route patterns and school start times for better efficiency.
- Tested mechanic ability using ASE standards. One mechanic passed all the tests, while others passed some tests.

#### FY 2010-11 Objectives:

- Prepare and organize routes for future boundary changes and grade-level reconfiguration.
- Convert routing from Edulog NT to Edulog GPS methods, enabling faster, sustainable changes in routing practices.



- Continue data collection on cost per mile for the different manufacturers of buses, types of engines, and types of fuel.
- Continue effective professional development to lower the number and severity of accidents and incidents.
- Analyze and document job processes to determine if the department personnel understand standard working practices.
- Develop vehicle replacement criteria to replace vehicles in a systematic, thoughtful manner.

077 TRANSPORTATION SERVICES						
DESCRIPTION	2009-10 FINAL BUDGET		2010-11 BUDGET		2009-10 vs. 2010-11	
	STAFF	AMOUNT	STAFF	AMOUNT	AMOUNT	PERCENT
Administrators	1.00		1.00		-	-
Licensed	-		-		-	-
ESP	102.31		103.31		1	0.97%
100-Salary		\$ 3,026,308		\$ 2,959,426	\$ (66,882)	(2.21%)
200-Benefits		1,657,748		1,733,509	75,761	4.57%
300-Purchased Services		31,555		32,000	445	1.41%
400-Purchase Property Services		20,000		20,000	-	-
500-Other Purchased Services		138,800		146,000	7,200	5.19%
600-Supplies		1,102,260		1,163,905	61,645	5.59%
700-Equipment		-		-	-	-
800-Other		5,000		5,000	-	-
<b>TOTAL</b>	<b>103.31</b>	<b>\$ 5,981,671</b>	<b>104.31</b>	<b>\$ 6,059,840</b>	<b>\$ 78,170</b>	<b>1.31%</b>





## **078, 079 – FACILITIES SERVICES**

### **Mission Statement**

Provide state of the art facilities for our students, community, and staff; rendering professional customer service with integrity.

The Facilities Services Department is responsible for providing exceptional maintenance and custodial services to all District physical facilities in order to provide a safe and clean environment for effective learning for all students, staff, and patrons.



### **Services**

**Construction Services** – The Construction Department is responsible for new construction; renovation, building, and remodeling; site upgrades; roof replacements and major repairs; building storage sheds, and the relocation of portable classrooms. This department also is responsible for all other small capital outlay projects including projector installations and computer room upgrades.

**Custodial and Grounds Services** – The Custodial and Grounds Department is responsible for all cleaning and custodial services, including minor to moderate maintenance tasks at each District facility. The Grounds Department, under the direction of the Custodial Coordinator, is responsible for all aspects of lawn and grounds care, including snow removal.

**Maintenance Services** – The Maintenance Department is responsible for all aspects of maintenance services. These services include electrical, plumbing, general trades and carpentry, painting, HVAC, and electronics services. It also maintains a very effective and efficient preventive maintenance program at each District facility.

**Energy Services** - Energy Services is responsible for energy-saving programs, including lighting-upgrade projects, upgrading building climate control programs, and water management programs, including outdoor sprinkling system upgrades.

**Risk Management and Safety Services** – Risk Management is responsible for all fire and security alarm systems, including card access, safety and emergency awareness programs, hazardous waste programs, and Americans with Disability Act (ADA) compliance. This department also works very closely with Insurance Services and other District departments involving worker compensation issues.

**Facility Scheduling Services** – The Facility Scheduler is responsible for scheduling all field and play areas, gymnasiums, auditoriums, and designated conference rooms. These activities are coordinated with school officials, patrons, and city and county officials.

### **FY 2009-10 Accomplishments:**

- Established a very effective, professional, and proactive Facilities Services Department with exceptional personnel, providing a high level of expertise with the maintenance and operation at each District facility.



- Completed a comprehensive capital facilities master plan that includes electrical, structural, mechanical, and architectural evaluations of all district facilities.
- Developed the departments' advisory and safety committees in which a monthly safety meeting is conducted for all personnel.
- Developed many departmental guidelines and procedures to improve services and ensure employee satisfaction, professional growth, and departmental unity.
- Developed and continued use of an effective computerized maintenance management system.
- Developed standards and procedures to effectively train custodial staff, including an ongoing custodial inspection program. Communications with custodial leadership and school custodial staff have improved greatly with excellent support. New cleaning programs have been developed and new methods and cleaning supplies have been tried at many locations.
- Submitted a special energy grant proposal to the state for major lighting upgrades at Alta High, Jordan High, and Eastmont Middle that will save many thousands of dollars in energy savings each year.
- Relocated 20 portable classrooms to start school and completed many ongoing capital projects, including general remodeling projects, computer room upgrades, storage sheds, projector installations, and many other projects throughout the District.

### **FY 2010-11 Objectives:**

- Continue to work toward a more proactive facilities approach, eliminating the constant reactive approach among many departments within the Facilities organization.
- Continue to investigate Computerized Maintenance Management System (CMMS) programs that can provide more efficient maintenance and custodial practices.
- Complete an effective and professional ongoing 10- to 15-year capital facilities budget plan that involves both capital and bond funds.
- Investigate the use of a GPS system on District-owned vehicles for added efficiency and accountability.





078, 079 FACILITIES & CUSTODIAL						
DESCRIPTION	2009-10 FINAL BUDGET		2010-11 BUDGET		2009-10 vs. 2010-11	
	STAFF	AMOUNT	STAFF	AMOUNT	AMOUNT	PERCENT
Administrators	1.00		1.00		-	-
Licensed	-				-	-
ESP	82.00		81.00		(1)	(1.22%)
100-Salary		\$ 3,229,617		\$ 3,127,156	\$ (102,461)	(3.17%)
200-Benefits		1,429,792		1,483,354	53,562	3.75%
300-Purchased Services		72,500		72,500	-	-
400-Purchase Property Services		357,250		440,000	82,750	23.16%
500-Other Purchased Services		111,040		111,040	-	-
600-Supplies		1,496,240		1,595,935	99,695	6.66%
700-Equipment		-		-	-	-
800-Other		-		-	-	-
<b>TOTAL</b>	<b>83.00</b>	<b>\$ 6,696,439</b>	<b>82.00</b>	<b>\$ 6,829,985</b>	<b>\$ 133,545</b>	<b>1.99%</b>





## **080 – INFORMATION TECHNOLOGY**

### **Mission Statement**

Our mission is to enrich the learning environment by uniting excellent customer service with the successful implementation and integration of appropriate technologies.

### **Services**

The Information Technology Department's main responsibilities include the District's central information systems (e.g. payroll, student management and human resources), implementing and maintaining local and wide area networks, integration of technology into the classroom and maintaining computer equipment throughout the District.



The Department is organized into the following units:

- Technology Deployment
- Technology Services

**The Technology Deployment Team** is responsible for the engineering and management of the technology infrastructure of Canyons School District. This team is broken down into the following subcategories of core technology: Network, Development, Microsoft Engineering, UNIX and Macintosh Engineering, Technical Support for Secondary Schools, Telecommunication Support, and Computer Repair. These teams ensure high availability of key services hosted by the District Data Center and core technology infrastructure at schools. They manage telecommunications, network services, email, directory services, core application servers, Web/e-mail content filtering, cyber-security, client and server operating systems of all District computer systems. They compile internal and external reports for schools, departments, and state reports. They are responsible for the development of new interfaces to key applications used for payroll, student information systems, and human resources. They provide a key role in determining standardized, efficient, and cost-effective solutions to manage the vast number of computer systems throughout Canyons School District.

**The Technology Services Team** serves as the "face of IT," wherein they provide the kind of customer service and technical support that Canyons District patrons need and deserve. Ours is now a world saturated with technological innovation. As a result, an increased emphasis has been placed on schools to prepare students to flourish in a technologically rich society, with expectations being placed upon students and teachers never before anticipated. Consequently, the Technology Services Team works to ensure that teachers and students are prepared to succeed in using technology to teach and to learn.

### **FY2009-10 Accomplishments:**

During the 2009-10 fiscal year, the Canyons District IT Department was successful at implementing and maintaining the following systems, effectively bringing the technology available to Canyons District employees and patrons beyond levels once previously received:

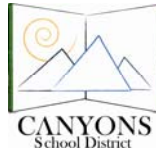


- Student Management System
- Teacher Gradebook and Student/Family Access
- Student Fee and School Finance Management
- Special Education Plan Management
- Parent Notification Phone Dialer
- Formative Student Testing Systems
- Scholastic Reading Inventory
- Media Booking System
- School Catalog and Circulation Management
- Financial Management
- Human Resource/ Payroll/ Insurance Management
- Substitute Management
- Insurance Premium Management
- Medical/Prescription Plan Enrollment and Inquiry
- Edulog/ Boundary Planning/ Enrollment Projection
- Field Trip Management
- Vehicle/Fleet Management
- Geographical Information System
- Jordan Professional Appraisal System
- Jordan Administrator Evaluation System
- Jordan Classified Evaluation System
- Maintenance Work Order Management
- Meeting Room and Facilities Scheduling
- Facilities Assessment/Maintenance Management
- BoardDocs
- Active Directory
- Document Imaging
- Electronic Mail
- Help Desk Management
- System Management
- Firewall/Filter
- System Backup
- Remote Help
- Application Tracking
- Form Generator
- Network
- Security
- VOIP
- Geomax
- Wireless
- MyAccess
- Google Apps
- Citrix
- Nutrition Services Management
- Bid Management
- COBRA Management
- Phonemaster

### **FY 2010-11 Objectives:**

Along with maintaining and supporting systems currently in place, a number of additional initiatives are scheduled for the coming fiscal year:

- Business Intelligence and Data Warehouse
- Evaluation of all existing systems
- VOIP phone system
- Major network improvements to Alta and Brighton High schools, as well as continued improvements district wide
- Elementary school wireless network upgrades
- Upgrades to 7 elementary computer labs including computer peripherals and furniture



- Parent Communication System that will aid in communication with parents on a daily basis as well as facilitate communication to all parents within minutes in the case of an emergency

<b>080 INFORMATION SYSTEMS</b>						
<b>DESCRIPTION</b>	<b>2009-10 FINAL BUDGET</b>		<b>2010-11 BUDGET</b>		<b>2009-10 vs. 2010-11</b>	
	<b>STAFF</b>	<b>AMOUNT</b>	<b>STAFF</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>PERCENT</b>
Administrators	4.00		4.00		-	-
Licensed	12.00		11.00		(1)	(8.33%)
ESP	43.00		43.00		-	-
100-Salary		\$ 2,928,436		\$ 2,803,066	\$ (125,370)	(4.28%)
200-Benefits		1,166,990		1,202,375	35,385	3.03%
300-Purchased Services		500,000		500,000	-	-
400-Purchase Property Services		330,500		330,500	-	-
500-Other Purchased Services		460,500		460,500	-	-
600-Supplies		272,950		275,118	2,168	0.79%
700-Equipment		-		-	-	-
800-Other		3,060		3,060	-	-
<b>TOTAL</b>	<b>59.00</b>	<b>\$ 5,662,436</b>	<b>58.00</b>	<b>\$ 5,574,619</b>	<b>\$ (87,818)</b>	<b>(1.55%)</b>



## **086, 087 – PURCHASING, WAREHOUSE**

### **Mission Statement**

The Purchasing Department provides leadership and support for the acquisition, accountability, and disposal of all goods and services needed to support the mission of the District.

### **Services**

The Purchasing Department provides procurement, warehousing and several other essential services to CSD departments and schools. The Department oversees the purchase, receipt and distribution of goods throughout the District. Additionally, the CSD Purchasing Department adheres to all federal, state and District guidelines, ensures the maximization of taxpayer dollars, and provides a value-added service by tracking and appropriately disposing of all materials. The Department also removes and transfers to another location unwanted goods from schools in order to help provide a safe and clean environment.

The Cost Centers that comprise the Purchasing Department are:

- Purchasing
- District Mail
- Fixed Assets
- ISC/IMC
- Travel
- Surplus
- Warehouse



### **FY 2009-10 Accomplishments:**

- 90% of all multi-year supply contracts are in place.
- Processed the same number of contracts as the current Jordan District with half the staff.
- Streamlined the purchasing capabilities of all departments by implementing a Purchasing Card. Experienced savings by allowing for small dollar purchases in a more cost effective way while at the same time maintaining the integrity and openness of how public funds were spent. Also generated over thousands of dollars from rebates associated with programs.
- Implemented a full functioning, online "Purchasing Manual" for warehoused items as well as non-inventoried supplies and equipment.
- Analyzed and implemented PO Group and Account Group approvals in place.
- Streamlined Surplus Textbooks process that generated revenue to the district.
- Integrated travel department into Canyons School District
- Booked at least 70 percent of all administrative travel.
- Increased purchase of student travel insurance.
- Selected top-notch personnel to accomplish District mission.
- Moved ISC to District Office location. Expanded services and hours of operation.
- Enhanced and ensured that District policies and practices were in place and provided training and accountability.
- Worked with the Jordan School District in the allocation of assets per the arbitration agreement.



- Streamlined District surplus process. This included the removal of non-needed goods by maximizing revenue provided back to the District.
- Began process to equip Cottonwood Heights Elementary with surplus furniture in case of an emergency or for use during remodeling of other facilities.
- Worked with the Research and Assessment Department in the secure receipt, deployment and destruction of 2009-10 testing materials.
- Established many of the contracts and agreements required for the District to function. This includes but is not limited to: Worker's Compensation, snow removal, garbage collection, and many more. Contracts resulted in hundreds of thousands of dollars in savings.
- Implemented a recycling program both for paper and other valuable items.
- Designed and implemented department Web site and Department newsletter.
- Moved travel buyer to District Office, enhancing greater customer service.
- Developed and provided training.
- Analyzed, designed and implemented purchase order approval process.

### **FY 2010-11 Objectives:**

- Provide ongoing professional development and training.
- Continue to provide quality service for all those we are here to help; be speedy and accurate in approving requisitions; continue to create and work on bids that benefit the District, and do what we can to get the best (appropriate and best price) for the District and those we serve.
- Help streamline the Purchase Order Process – from requisition to batch, to faxing, to filing.
- Continue to think of and implement ways of doing things more effectively without compromising the confidence of those we serve.
- Requisition training for all school and department secretaries.
- Increase revenue back to the District from surplus textbooks, assets, recycling, and purchasing card rebates.
- Enhance customer service and respond quicker and more efficiently to school/department needs.
- More information about vendors and products on the Web site so schools/departments have easier access.
- Contact school departments on an ongoing monthly basis pertaining to how we are doing.
- Increase student group travel through a more proactive approach.
- Increase the percentage of administrative travel, with a goal of 100 percent.
- Use Skyward to its fullest, especially relating to fixed assets.
- Correct data already entered into Skyward, much of which was brought over from Jordan School District.
- Fix new asset labels with bar code. This will enable the schools to spend less time doing yearly inventory. Will also eliminate transposed numbers and other related human errors.
- Continue to allocate useable items, i.e. school and office furniture to completely equip Cottonwood Heights Elementary for future use.

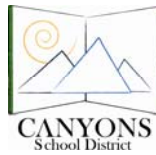




- Increase professional development – USPS procedures to maximize postal discounts, Skyward training, fixed assets to name a few.
- Implement an online printing solution.
- Review processes and streamline where possible.
- Complete a functional, informative and exception online catalog for school/department use.

<b>086, 87 PURCHASING &amp; WAREHOUSE</b>						
<b>DESCRIPTION</b>	<b>2009-10 FINAL BUDGET</b>		<b>2010-11 BUDGET</b>		<b>2009-10 vs. 2010-11</b>	
	<b>STAFF</b>	<b>AMOUNT</b>	<b>STAFF</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>PERCENT</b>
Administrators	1.00		1.00		-	-
Licensed	-		-		-	-
ESP	26.00		26.00		-	-
100-Salary		\$ 429,221		\$ 419,735	\$ (9,486)	(2.21%)
200-Benefits		206,664		216,487	9,823	4.75%
300-Purchased Services		-		-	-	-
400-Purchase Property Services		10,000		10,000	-	-
500-Other Purchased Services		4,000		4,000	-	-
600-Supplies		38,825		38,825	-	-
700-Equipment		25,000		25,000	-	-
800-Other		-		-	-	-
<b>TOTAL</b>	27.00	\$ 713,710	27.00	\$ 714,047	\$ 337	0.05%

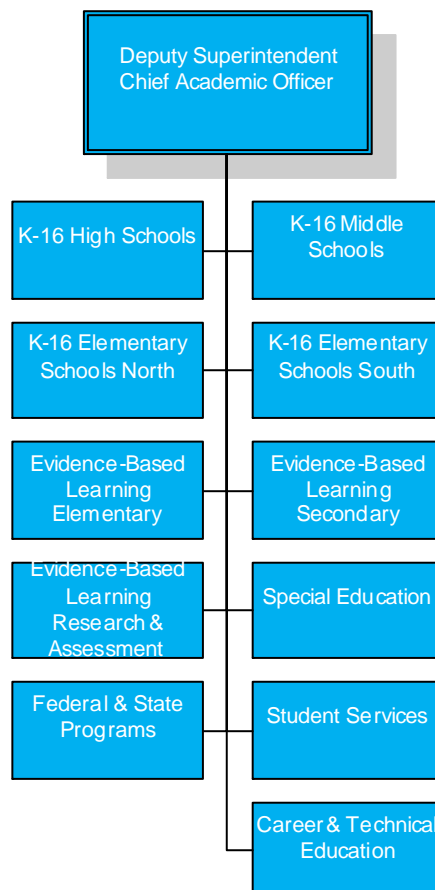




## OFFICE OF STUDENT ACHIEVEMENT

### Location Centers

- 016 Deputy Superintendent/Chief Academic Officer
- 018 K-16 High School
- 019 K-16 Middle School
- 020 K-16 Elementary School South
- 022 K-16 Elementary School North
- 047 Special Education
- 049 Evidence-Based Learning – Instruction and Innovation
- 050 Federal & State Programs
- 052 Student Services
- 057 Career & Technology Education
- 059 Evidence-Based Learning - Research & Assessment







## **016 – DEPUTY SUPERINTENDENT/CHIEF ACADEMIC OFFICER**

### **Mission Statement**

The Office of Student Achievement provides leadership and supervision for evidence based learning and instruction in the schools to ensure that all Canyons School District students graduate from Canyons School District college-and-career ready.

The overall goals of the department are:

1. Promote school and community engagement that supports students in becoming college-and career-ready.
2. Implement a comprehensive educational system that aligns quality curriculum, instruction, and assessment resulting in students becoming college-and career-ready.
3. Recruit, develop, support and retain quality educators who are committed to preparing students for college and careers.

### **Services**

This Office is responsible for providing all educational services in all 29 elementary schools, 8 middle schools, 4 high schools, and 4 special schools for general education, special education (including preschool), English language learners (ELLs), gifted and talented (SALTA), Title I-A (disadvantaged), Title I-C (migrant), Indian Education, homeless, and Youth-in-Custody. Additional responsibilities include conducting, gathering, and synthesizing evidence-based research instructional activities, professional development, and assessment that promotes with Canyons School District a focused and strategic direction for maximizing student achievement for all students.

Deputy Superintendent and Chief Academic Officer (CAO) is responsible for providing leadership and supervision for all schools and instructional services in the District. The Deputy Superintendent has primary responsibility for supervising and directing District-level school directors, principals, and instructional programs including, but not limited to, general education; special education; English language learners; disadvantaged, migrant, and Indian education, gifted and talented education, and others as assigned. The Incumbent assists the Superintendent in all matters related to attaining excellence in school operations and student achievement. This office also ensures compliance with federal and state mandates relating to students with disabilities and other federal and state programs.

### **FY 2009-10 Accomplishments:**

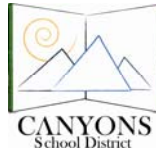
- Advertised, interviewed, and hired personnel to establish the following District departments: Special Education, K-16 Schools, Federal and State Programs, Career and Technical Education, Evidence-Based Learning (elementary, secondary, and institutional research and assessment), Mentoring, and Student Support Services.
- Worked with established academic departments to develop and provide educational services for all students.
- Provided educational services for over 33,000 students.
- Developed in collaboration with principals the Canyons School District 5-year Academic Plan.



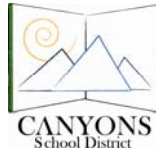
- Assisted in the development of Advanced and Honors Diplomas with endorsement options that reflect evidence-based course-taking patterns leading to success in college and careers.
- Worked with all academic departments to provide school administrators with professional development for leadership.
- Held community meetings at eight schools with principal openings to seek input from patrons regarding the qualities they wished to see in their new principals and oversaw the hiring of eight new principals in Canyons District schools.

**FY 2010-11 Objectives:**

- Develop marketing strategies that explicitly outline college and career ready pathways for all students.
- Provide leadership for all educators in conveying the value of college-and career-ready skills and embedding them into daily instruction. Engage faculty members and other stakeholder groups in discussing, reviewing, and enhancing goals.
- Communicate the college-and career-ready vision to students, families, parent groups, School Community Councils, and key community members.
- Engage underrepresented families regarding the importance of college and career readiness skills.
- Provide professional development for all educators on the college and career ready vision and their responsibility in supporting and assisting students on their college and career pathways.
- Provide professional development for all educators on the Advanced Diploma and Honors Diploma options.
- Align and embed the college-and career-ready vision into student Education Plans and Student Education and Occupation Plans.
- Begin the work of establishing benchmarks for key indicators of student college-and career- readiness.
- Begin reporting at regular intervals, District and school progress toward the college-and career-ready vision.
- Begin to build and provide District expectations and supports for professional learning communities/response to interventions (PLCs/Rtl).
- Begin providing comprehensive, targeted, focused professional development that is aligned with the CSD vision for student achievement.
- Provide job-embedded time for PLCs and ongoing professional development to support continuous refinement of the process.
- Develop accountability standards for PLC teams.
- Begin to establish essential skills and concepts in the areas of math and science pre- K-16.
- Develop and implement vertical and horizontal consensus maps for math and science that align with District, state, and national standards pre- K-16.
- Begin to develop and provide tools and resources to assist schools in providing robust instruction in core instruction sufficient to meet the needs of at least 80% of students.
- Begin to develop and provide tools and resources that will assist schools in delivering evidence based interventions and enrichment in a timely manner and at appropriate intensity to meet the needs of striving and advanced learners.
- Increase the clarity of communication through development of a common vocabulary that clearly describes curricular and instructional targets at each level.



- Identify and begin to consistently review proficiency targets for math and science.
- Begin to develop and implement benchmark assessments for key core areas that will be administered three times a year.
- Begin to establish District protocol for formative assessments for math and science.
- Begin to develop a continuous District reporting system that defines mastery of key concepts.
- Begin to provide comprehensive, targeted professional development that focuses on using instructional data to adjust instructional practices and support student learning.
- Begin initial planning to develop a district wide system to manage student data and utilize technology to efficiently monitor student learning and instruction and in order to make instructional adjustments in a timely manner.
- Begin to provide administrators with professional development to identify and hire educator candidates who will successfully promote student achievement.
- Begin to update the educator screening process to align with evidence-based standards of teacher performance.
- Begin to develop rubrics to ensure consistency in the reviewing and initial scoring of educator candidates.
- Develop and begin to provide a menu of options for principals to assess potential teacher candidates' specific skills and suitability for available positions.
- Begin to develop and implement a comprehensive process for educator induction that is aligned with the USOE Early Years Enhancement requirement.
- Begin to develop and implement a comprehensive process for educator mentoring.
- Begin to develop a culture and expectation for ongoing professional learning to increase educator effectiveness.
- Begin to review and revise the process for assigning and calendaring non-instructional duties for all personnel to coordinate and align committee work, professional development and project due dates.
- Establish and implement Principals' Academy and small group Principals' Learning Communities to support principals as instructional leaders in their schools.
- Articulate Canyons District Professional Educator Standards.
- Begin to review and update policies related to educator employment and standards.
- Begin to align educator evaluation with national standards, student achievement goals, and growth.
- Begin to develop and utilize tools to provide continuous formative feedback to teachers.
- Begin to provide systemic support to principals to effectively and efficiently assist and/or remediate underperforming teachers.



016 STUDENT ACHIEVEMENT						
DESCRIPTION	2009-10 FINAL BUDGET		2010-11 BUDGET		2009-10 vs. 2010-11	
	STAFF	AMOUNT	STAFF	AMOUNT	AMOUNT	PERCENT
Administrators	1.00		1.00		-	-
Licensed	1.00		1.00		-	-
ESP	1.00		1.00		-	-
100-Salary		\$ 271,566		\$ 265,564	\$ (6,002)	(2.21%)
200-Benefits		89,389		94,277	4,888	5.47%
300-Purchased Services		30,000		30,000	-	-
400-Purchase Property Services		-		-	-	-
500-Other Purchased Services		14,800		14,800	-	-
600-Supplies		39,375		39,600	225	0.57%
700-Equipment		15,000		15,000	-	-
800-Other		600		600	-	-
<b>TOTAL</b>	3.00	\$ 460,730	3.00	\$ 459,841	\$ (889)	(0.19%)



## **018, 019, 020, 022 - K-16 LEVEL EXECUTIVE DIRECTORS**

### **Mission Statement**

Providing resources and support to ensure that all students are college-and-career ready.

### **Services**

The K-16 Executive Directors provide oversight and supervision of the operation of all schools in the Canyons School District. They also provide leadership and direction in the coordination of district wide programs and activities as assigned.

- School support and supervision.
- Administrative conference.
- Middle School Intramural Sports Program.
- Oversight of School Improvement Plans.
- Oversight of accreditation in secondary schools.
- Land Trust support.
- School Community Council support and training.
- Mentoring of principals.
- Planning for school boundaries and facilities use.
- Community Education supervision.
- Adult High School supervision.
- Comprehensive Counseling and Guidance Program supervision.
- College Advising Corps liaison.
- Utah Scholars Initiative liaison.
- Utah State Higher Education liaison.
- Calendar Committee participation.
- UBSCT appeals and remediation.
- Fund-raiser approval.
- Secondary credit guidelines.
- Utah High School Activities Association liaison.
- National Federation of High Schools liaison.
- Driver education supervision.
- Community swimming pools supervision.
- Course catalog.
- School registration materials.
- Canyons Technical Education Center Supervision.
- School Administrator Evaluation.
- Retirement Banquet Planning and Implementation.
- CAESP liaison.
- School Constituency meeting liaison.
- Teacher of the Year coordination.
- Principal of the Year coordination.
- Youth-in-Custody supervision.
- Genesis and South Park Academy supervision.
- Home and Hospital Services supervisor.





- New Administrator professional development.
- Ken Garff Road and Keys to Success.
- Overnight student travel.
- Student club supervision.
- Athletics supervision.
- Principal end-of-year checkout.
- Coaches training.

**FY 2009-10 Accomplishments:**

- Project Director of Federal Smaller Learning Communities Grant.
- Completed student registration materials.
- Supervised Leadership Meetings.
- Provided mentoring and supervision to 45 principals who oversee 33,000 students.
- Provided more than 1,000 hours of focused administrative professional development.
- Visited more than 200 school sites.
- Participated in the development of the Canyons School District Vision and comprehensive plan for student achievement.
- Reformatted and expanded adult high school.
- Graduated 10 percent of the Utah's adult high school graduates from Entrada (using only 5 percent of the state's adult education monies).
- Added three elementary community education programs.
- Doubled participation in community education programs.
- Initiated and monitored Chinese guest teacher program.
- Set-up and maintained Home and Hospital program.
- Implemented NOVANET.
- Provided alternative educational services to approximately 85 long-term home and hospital students.
- Assisted in establishing the Visual Arts Institute at Eastmont Middle School.
- Successfully completed two high school accreditations.
- Successfully completed five comprehensive counseling and guidance reviews.
- Revised student overnight travel procedures.
- Added an additional counselor to each high school.
- Participated in the following policy revisions:
  - Student overnight travel
  - Bullying and hazing
  - SEOP
- Participated in the development of the Advanced and Honors Diploma options.
- Incorporated the college-and-career ready vision of the District into Entrada's (adult high school) vision.
- Implemented late start for all middle and high schools.
- Completed translation of registration materials into Spanish.
- Established Middle Years International Baccalaureate program at Midvale Middle School.

**FY 2010-11 Objectives:**

- Revise and coordinate Land Trust, Comprehensive School Improvement Plan (CSIP) and Accreditation plans.
- Participate in the refinement of the PLC process.





- Participate in implementation of Principal and School Academics.
- Participate in improving and expanding middle school intramural programs.
- Coordinate administrative Leadership Meetings with the District Vision.
- Create Boundary Committee to develop comprehensive plan for necessary school boundary changes.
- Increase competency-based credit recovery opportunities for YIC students.
- Streamline the transition of services for Home and Hospital students.
- Establish a community education program in every elementary school.
- Boost the number of adult education students accessing classes online.
- Add a full-time counselor at Entrada to incorporate comprehensive guidance.
- Seek grant money to provide daycare at Entrada Adult High School.
- Create a comprehensive 10-year plan for the future of the Canyons Technical Education Center.
- Support future growth of elementary dual immersion programs.
- Expand the Chinese language offerings at the middle school level.
- Implement the full Utah Futures program in our counseling centers.
- Participate in organizing the implementation process for grade reconfiguration.
- Participate in refining Advanced Diplomas and Honors Diplomas for eligible 2011 graduates.
- Upgrade and expand the use of Destiny library software management programs.
- Evaluate the feasibility of maintaining Canyons School District swimming facilities.
- Participate in developing, collaborating and implementing Principal and School Academics.



<b>018, 019, 020, 022 K-16 LEVEL EXECUTIVE DIRECTORS</b>						
<b>DESCRIPTION</b>	<b>2009-10 FINAL BUDGET</b>		<b>2010-11 BUDGET</b>		<b>2009-10 vs. 2010-11</b>	
	<b>STAFF</b>	<b>AMOUNT</b>	<b>STAFF</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>PERCENT</b>
<b>Administrators</b>	4.00		4.00		-	-
<b>Licensed</b>	1.00		1.00		-	-
<b>ESP</b>	4.00		4.00		-	-
<b>100-Salary</b>		\$ 698,966		\$ 683,519	\$ (15,447)	(2.21%)
<b>200-Benefits</b>		240,194		253,099	12,905	5.37%
<b>300-Purchased Services</b>		26,500		46,500	20,000	75.47%
<b>400-Purchase Property Services</b>		-		-	-	-
<b>500-Other Purchased Services</b>		85,500		85,500	-	-
<b>600-Supplies</b>		74,000		38,300	(35,700)	(48.24%)
<b>700-Equipment</b>		-		-	-	-
<b>800-Other</b>		5,000		5,000	-	-
<b>TOTAL</b>	9.00	\$ 1,130,160	9.00	\$ 1,111,918	\$ (18,242)	(1.61%)





## **047 - SPECIAL EDUCATION DEPARTMENT**

### **Mission Statement**

The mission of the Canyons School District Special Education Department is to provide individualized education and related services that address students' unique learning needs, to cultivate independence, and to promote good citizenship so students graduate college-or career-ready.

### **Services**

**Preschool Services** – The Early Childhood Department is responsible for providing specially designed instruction for young children with disabilities ages 3-5 using evidence-based curriculum and strategies. Preschool Services works in collaboration with the Early Intervention Services in Jordan School District to provide smooth transitions for toddlers with disabilities who are eligible for school services. In addition, other children are identified for services with technically sound screening and testing instruments.



**Special Education K – 12 Services** – The Special Education K-12 Services is responsible for providing specially designed instruction and related services to students with disabilities throughout the District as directed by the Individuals with Disabilities Education Act (2004) and the Utah State Office of Education Special Education Rules (2007). This includes, child find, providing individualized evidence-based instruction in academics, functional skills, and behavior, with related services supports.

**Special Education Transition Services** – The Special Education Transition Services is responsible for providing special education and related services to students with disabilities ages 18 to 22 who have not graduated with a high school diploma. Services are provided in the community, to the extent possible, and based on the philosophy of opportunity, inclusion, access, and choice. Instruction is provided in life skills, finance skills, job skills, and independent living skills.

**Jordan Valley School** – Jordan Valley is a center-based school for students with severe disabilities ages 5-22. Student enrollment at Jordan Valley is a team decision, based on individual needs for intensive instruction and related services. Student data provides information to determine the appropriate evidence based program for each student. Communication between school and home is a priority in order for parents and guardians to be partners in each child's progress.

**Related Services** – is a team of highly qualified professionals responsible for supportive services to assist students with disabilities in order to benefit from special education. These include speech-language therapists, audiologists, hearing interpreters, school psychologists, physical and occupational therapists, adaptive physical education specialists, and nurses. Service patterns are determined by the unique needs of individual children.

**School Psychology Services** – School psychologists support the mental health, social skills, and behavior of school-aged children in each Canyons District school through evaluations, small



group instruction, counseling, and teacher consultation. They also provide services to families and students after school through the Canyons Education Center. School psychologists are an integral part of each school's student study team responsible in part for the interpretation of student data, individual assessments, and the identification of appropriate student interventions.

**Nursing Services** - School nurses provide support and resources to school-aged children with acute and chronic health conditions, respond to health-related emergencies in schools, and provide training to educators and volunteers in health-related matters. In addition, they coordinate information about communicable diseases, help set District policy about health-related issues, and work with schools to comply with state mandates regarding immunization, vision screenings, administration of medication, and scoliosis screenings.

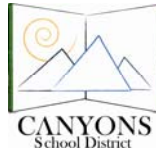
### **FY 2009-10 Accomplishments:**

- Provided professional development and began implementation of evidence-based curriculum for children with disabilities.
- Established protocols and procedures for screening and testing young children.
- Established an early childhood professional learning community with teachers, related servers and educational support personnel.
- Determined procedures for changing student placements to and from specialized programs.
- Provided professional development for school administrators.
- Developed a form to guide school student study teams as they identify interventions and services for students needing higher levels of support.
- Identified and prioritized school and teacher needs in order to better serve students.
- Developed school nursing Web site with health related information and forms online.
- Developed and implemented services for students and families at the Canyons Education Center.

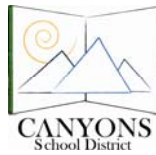
### **FY 2010-11 Objectives:**

- Continue valuable professional development and establish implementation protocols for fidelity checks.
- Align and implement special education curriculum with general education curriculum.
- Enhance services delivery to young children with autism.
- Improve coaching and supports to District staff serving students ages 3-22.
- Implement a community-based transition program.
- Refine procedures for identifying students with specific learning disabilities through Response to Interventions methodology and strategies.
- Collaborate with Alternative Language Services to identify students eligible for special education and related services using technically sound instruments and procedures in an efficient and timely manner.





047 SPECIAL EDUCATION						
DESCRIPTION	2009-10 FINAL BUDGET		2010-11 BUDGET		2009-10 vs. 2010-11	
	STAFF	AMOUNT	STAFF	AMOUNT	AMOUNT	PERCENT
Administrators	2.00		2.00		-	-
Licensed	22.70		22.70		-	-
ESP	8.00		8.00		-	-
100-Salary		\$ 1,279,306		\$ 1,251,058	\$ (28,248)	(2.21%)
200-Benefits		578,387		606,467	28,080	4.85%
300-Purchased Services		675,000		890,000	215,000	31.85%
400-Purchase Property Services		-		-	-	-
500-Other Purchased Services		305,000		305,000	-	-
600-Supplies		878,875		1,386,500	507,625	57.76%
700-Equipment		636,000		736,000	100,000	15.72%
800-Other		140,425		162,350	21,925	15.61%
<b>TOTAL</b>	<b>32.70</b>	<b>\$ 4,492,993</b>	<b>32.70</b>	<b>\$ 5,337,375</b>	<b>\$ 844,382</b>	<b>18.79%</b>



## 049 - EVIDENCE-BASED LEARNING – INSTRUCTION AND INNOVATION

### Services

The Evidence-Based Learning Department is responsible for developing, implementing, and supervising evidence-based curriculum, instruction, and assessment supports, including prevention services, through effective professional development, mentoring and technical assistance for administrators and teachers, K-12. These services also include the oversight of special programs such as gifted and talented, dual immersion, International Baccalaureate, etc.

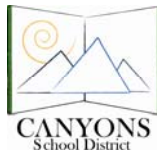


The 2010-2011 budget programs that support the above-named services are:

- 5211 Gifted/Talented
- 5212 Advanced Placement
- 5213 Concurrent Enrollment
- 5215 At Risk Students/Prevention
- 5219 At Risk Mesa
- 5225 EBL Days
- 5635 Critical Languages
- 5637 Dual Immersion
- 5640 Optional Extended Kindergarten (OEK)
- 5805 K-3 Reading Improvement (Achievement Coaches)
- 5814 Ed Net
- 5820 Elementary Math Improvement
- 5844 Reading Improvement
- 5881 USTAR
- 7860 NCLB Title II
- 9035 International Baccalaureate
- 9200 Evidence-Based Learning
- 9201 UVU Science Grant (Tracking only)
- 9220 Elementary Band and Orchestra
- 9221 Arts
- 9270 Music Instruments
- 9301 Teacher Mentoring (PEAKS)
- 9660 Secondary Youth Symphony

Gifted/Talented budget supports District advanced learner services in both neighborhood elementary and secondary schools and District magnet programs. This funding supports curriculum and assessment materials and training as well as personnel costs.

Advanced Placement monies are used to support advanced programming in the secondary schools.



Concurrent Enrollment funds provide support for students dually enrolled in our high schools and local institutes of higher education.

At Risk Students/Prevention funds are used to provide preventative services for K-12 students who are at-risk. Specifically, these funds are used for educator training, resources for teachers, students, and families, and for the systematic implementation of school wide positive and instructional behavior supports.

At Risk MESA state funds are used to support outreach and enrichment to underrepresented students (e.g. women and minority students) in the areas of math, engineering, and science.

EBL Days funds support the payroll costs associated with EBL days.

Critical Languages program supports the initial and on-going implementation costs of languages deemed critical by the state. Those languages include: Chinese, Spanish, French, Portuguese, Arabic, German, Japanese, and American Sign Language. Funds cover curriculum and assessment materials, professional development, and some personnel costs.

Dual Immersion state funds are used to support eight CSD elementary dual immersion programs during their first five years of implementation.

Optional Extended Kindergarten (OEK) is a state-funded program that supports extended-day kindergarten in our Title I schools to increase academic skills of our most at-risk populations.

Achievement Coaches budget is used to fund a half-time achievement coach for each elementary school to support the implementation of Response to Intervention and Professional Learning Communities.

Ed Net funds are used to maintain the District Ed Net program that provides learning opportunities through technology for CSD teachers and students.

Elementary Math Improvement is a state funded program intended to support teachers in improving their math content skills in order to improvement math achievement. Funds are used to support teachers in getting their math endorsements. Additionally, these funds have been used to provide financial incentives for teachers who have significantly improved their students' math achievement as measured by the state Criterion Referenced Tests (CRTs).

K-3 Reading Improvement is a state-funded program to support reading improvement in kindergarten through third grade. CSD uses these funds to provide professional development and resources to teachers. This program also partially funds a half-time achievement coach in each elementary school.

USTAR state funds are grant-awarded to support science and math innovation through remediation, acceleration and enrichment opportunities that extend the teacher contract and use of capital facilities in the District.

NCLB Title II is federal funds used to support teachers in becoming highly qualified and highly effective.





International Baccalaureate programs are offered at both Hillcrest High School and Midvale Middle School. This budget is used to offset the required costs of implementing this program.

Evidence-Based Learning budget is used for all operating costs of the Evidence-Based Learning Department. Costs include all department personnel costs (i.e. payroll), office supplies, equipment, contracted services, printing, postage, travel, professional resources, etc.

Elementary Band and Orchestra is being implemented in 11 schools. This budget tracks the revenues and costs for the band and orchestra programs. Revenues are accrued from the \$45 fee that students pay to participate. The costs of the program include instructor costs, supplies, and instructor training.

DARTS/Arts Consortium funds are used to facilitate the District Arts Consortium and the District Arts teacher training.

Music Instruments funds are used to repair and purchase music instruments in elementary and secondary schools.

Teacher Mentoring (PEAKS) provides funding to support provisional teachers through on-site mentoring. These funds are used for professional development, teacher stipends, and materials needed to mentor teachers.

Secondary Youth Symphony supports an annual youth symphony for students in secondary schools.



### **FY 2009-10 Accomplishments:**

- Implemented Curriculum Based Measurement in reading K-8.
- Developed and implemented Professional Learning Community Protocol for middle school late start.
- Supported the development and initial implementation of the CSD advanced diploma.
- Began vertical teaming process to align curriculum, instruction, and assessment in math, science, language arts, and world languages.
- Revised and implemented District advanced learner services and identification process.
- Revised elementary and secondary teacher mentoring programs.
- Revised and implemented the Local Professional Improvement Committee.
- Provided more than 3,000 hours of professional development for more than 1,000 educators in the areas of curriculum based measurement, RtI, PLCs, literacy, numeracy, science, writing, PRAXIS, instruction, and classroom management.
- Developed District elementary and middle school math framework.
- Participated in District Institutional Review Board (IRB).
- Supported implementation of dual immersion in four elementary schools.
- Initiated dual immersion in four additional elementary schools.
- Participated in development of District student achievement plan.
- Participated in the development of Principals' Academy.
- Organized District science fair.
- Piloted language proficiency assessments in secondary world language courses.



- Initiated a summer block of secondary math and science courses.
- Successfully submitted two federal i3 grants.
- Awarded nine competitive state grants and one grant from the Governor's office.
- Invited to present at University of Utah, Brigham Young University, and Utah State University on innovations in CSD.

**FY 2010-11 Objectives:**

- Implement elementary and middle school math framework.
- Implement middle school tiered reading supports.
- Implement Curriculum Based Measurement in math K-8.
- Collaboratively develop implementation plan for Response to Intervention (RtI) K-12.
- Collaboratively develop and implement Professional Learning Communities protocols K-12.
- Collaboratively develop and implement districtwide prevention and intervention plan for students and families who are at-risk.
- Implement systematic new teacher mentoring and supports.
- Align curriculum and instruction protocols with National Common Core Standards.
- Implement science, technology, engineering, and math (STEM) centers in middle schools.
- Collaborate with Career and Technology Education (CTE) to increase connections with math and science courses at the secondary level.
- Collaboratively develop college-and-career ready plans for community outreach and student information.
- Collaboratively develop plans for weighted grade point average (WGPA) supporting advanced diplomas.
- Support schools in development of reliable common formative assessments (CFAs).
- Collaboratively develop and field test district benchmarks in key core areas.

<b>049 EVIDENCE BASED LEARNING</b>						
<b>DESCRIPTION</b>	<b>2009-10 FINAL BUDGET</b>		<b>2010-11 BUDGET</b>		<b>2009-10 vs. 2010-11</b>	
	<b>STAFF</b>	<b>AMOUNT</b>	<b>STAFF</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>PERCENT</b>
Administrators	2.00		2.00		-	-
Licensed	41.38		23.38		(18)	(43.50%)
ESP	3.00		3.00		-	-
100-Salary		\$ 2,691,436		\$ 1,748,912	\$ (942,524)	(35.02%)
200-Benefits		800,943		729,082	(71,861)	-8.97%
300-Purchased Services		24,000		24,000	-	-
400-Purchase Property Services		40,000		40,000	-	-
500-Other Purchased Services		69,500		91,500	22,000	31.65%
600-Supplies		151,340		181,340	30,000	19.82%
700-Equipment		-		-	-	-
800-Other		12,200		2,200	(10,000)	(81.97%)
<b>TOTAL</b>	<b>46.38</b>	<b>\$ 3,789,419</b>	<b>28.38</b>	<b>\$ 2,817,034</b>	<b>\$ (972,403)</b>	<b>(25.66%)</b>





## **050 - FEDERAL AND STATE PROGRAMS**

### **Mission Statement**

The Department of Federal and State Programs provides leadership, support and direct services to ensure equitable and excellent education to all students.

### **Services**

The Department of Federal and State Programs is responsible for student-support programs funded through the U.S. Department of Education and the Utah State Office of Education. This department provides supplemental support to students who are economically disadvantaged, culturally and linguistically diverse, homeless, migrant, refugee, and Native American. The department operates Family Literacy Centers to support parents' involvement in school, learning English, developing computer skills and earning a high school GED. Providing professional development to teachers to earn an ESL Endorsement, use technology to enhance instruction and build skills in working with at-risk students is also a major function. The department actively seeks grants to strengthen the support given to schools.



The budget programs comprising the Department of Federal and State Programs are the following:

7511	Title I, Part A – Academic support to economically disadvantaged
7548	Title I, Part C – Migrant Education
7880	Title III – Alternative Language Services
7322	Title VII – Native American Education
7950	McKinney-Vento Homeless Assistance Act (Title X, Part C)
7628	Immigrant/Refugee
5636	Family Literacy Centers
5369	Highly Impacted Schools

Title I funds are federal dollars aimed at increasing the literacy and math achievement of students who are economically disadvantaged or who are eligible for assistance from the McKinney-Vento Act. Title I schools use the supplemental resources to implement a school-wide plan targeted toward the identified needs of the students and staff. The programs and services provided are supplemental to the regular educational program, and may include items such as additional professional development, hiring specialists and instructional assistants, increasing the technology available to students, reducing class size, providing extended day/extended year educational opportunities to students, providing early intervention services and enhancing parental involvement. All personnel working in a Title I school must meet the criteria to be considered "highly qualified" and schools are required to show "Adequate Yearly Progress" on the state end-of-level tests or face sanctions. This office ensures compliance with all federal and state requirements, provides professional development and coaching to teachers and works collaboratively with the school to support parental involvement.



Title III provides assistance to help non-native English speakers attain proficiency in listening, speaking, reading and writing skills. Students are supported through identification, language assessment, program placement, instructional support and coordination of related services. Title III funds are used to provide quality professional development for teachers, effective curriculum and targeted instruction. Supplemental programs to increase student engagement, such as Latinos in Action and MESA, are also sponsored. There are 80 languages spoken within the boundaries of Canyons School District. The Department also provides interpretation and translation services to support parents desiring to be involved their child's education.

Title VII provides support to Native American/Alaskan Native students. This federal program recognizes the unique status of these indigenous people as a sovereign nation, and works through the schools to provide supplemental academic support. An elected Parent Committee assists in reviewing summary data to determine needs, participates in writing the federal grant and helps determine how the funds are used. Professional development also provided to teachers to strengthen their understanding of history, culture and learning styles.

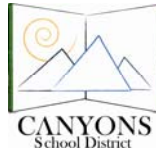


The McKinney-Vento Homeless Assistance Act (Title X, Part C) supports students who may be experiencing homelessness as a result of economic hardship, foreclosure, severe medical bills, natural disaster, domestic violence or abuse. The law requires students to be immediately enrolled and for all barriers to full participation in the educational program to be removed. School provides safety, stability and hope for the future through education. To support students' regular attendance in school, funds may be used to provide assistance with clothing, transportation, health needs, and efforts to secure birth certificates, immunization and academic records, tutoring to earn or reclaim credit, free lunch, and fee waivers. The Homeless Liaison works closely with other community agencies to support students.

Immigrant/refugee funds support a student's initial enrollment in public schools. Assistance is usually given to help students become accustomed to life in Utah by providing support as needed to learn English or remediate basic skills. These funds are carefully used in conjunction with other programs to stretch their effectiveness.

Family Literacy Centers are a new program for Canyons District. Housed in Title I schools, the goal of these Centers is to provide training and resources to parents to support learning in the home. Classes are provided to help parents know how to help with oral reading and homework in all subjects, how to navigate the school system and how to work with teachers. Working in collaboration with Entrada, our adult education program, classes are also offered for parents to earn a GED (high school equivalency diploma), learn English, computer skills, parenting skills and other content such as managing conflict, financial literacy, nutrition, and basic first aid. Books and games are available for checkout.

Highly Impacted Schools receive grant money based upon a number of factors determined by the Census (poverty, mobility, single-parent households, etc.) These schools are ranked statewide and receive money for a period of three years. Funds may be used at the discretion of the school to support student learning.



**FY 2009-10 Accomplishments:**

- Successfully blended multiple programs previously working in multiple departments into one unified approach to provide equity and excellence to all students.
- 100 percent of the teachers and staff in Title I schools met the requirements to be “highly qualified.”
- This office supported the development of Midvale Elementary Extended Day Program, which served 238 students from 3:00–5:00 p.m. The Extended Day Program provided reading and math tutoring with enrichment classes in dance, music, art, science, PE and computer. Data shows that the majority of the participating students met benchmark standards by the end of April.
- Canyons District served 1,480 McKinney-Vento (homeless) students this year. Cooperative partnerships were continued with neighboring districts, the Midvale Boys and Girls Club, Payless Shoe Store, Smiths Food King, Deseret Industries, UTA and many other businesses to support these students. Our program was also the recipient of several local service projects by youth sports teams, as well as a huge food, clothing and cash donation drive by the Canyons District employees to benefit these families.
- Family Literacy Centers opened for business this winter, supporting 28 parents consistently attending classes to learn English and computer skills; 35 to earn a GED and many others who came to read, check out materials, take parenting classes or work on the computers.
- A Title I Parent Advisory Committee was established to review plans, budgets and provide input on the needs of our schools.
- Title I school communities embraced the National Network of Partnership Schools based on the work of Dr. Joyce Epstein from Johns Hopkins. Each school, in collaboration with the PTA, Community Council, teachers and administration, developed a yearlong action plan to strengthen parental involvement in the schools.
- More than 550 students were screened for English language proficiency to determine their need for English instruction. Approximately 2,000 students were provided specialized instruction to learn English.
- Canyons successfully began an in-house ESL Endorsement Program, one of only two approved in the state, which proudly graduated 105 newly endorsed teachers well-prepared to support students learning English. Participants earned 18 hours of credit and were individually coached in their classrooms in addition to their coursework.
- A Professional Learning Community for middle school ESL teachers was established to read current research and share data and experiences to gain perspective on the unique language and academic needs of middle school students and give input on the selection of new curriculum. All secondary schools now have access to quality curriculum for newcomers, refugees and students at all levels of English proficiency.
- Three Federal Program staff members became certified REACH Trainers in just eight months. Respecting Ethnic and Cultural Heritage is a national program, with deep roots in Utah, which provides a foundational framework for teachers to learn how to create a respectful environment for all students. It also teaches critical thinking skills, multiple perspectives and how to adapt any lesson to be culturally responsive.

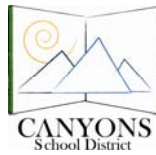




- In a great collaborative effort with the Research and Assessment Department, a new process was implemented to administer the state mandated UALPA – the Utah Alternative Language Proficiency Assessment. All English Language Learners were assessed this year and the process provided better customer service to both the students and the schools.
- Latinos in Action began its second semester at Hillcrest High School – and by March, the students were performing at the state LIA Conference at Utah Valley University. The LIA Program provides high school students in-depth training on how to be a peer mentor, and then provides high school students the opportunity to be an effective tutor and positive role model for elementary students by tutoring twice a week, acting as translators for parent conferences and participating as active community members. The LIA Program embraces the Hispanic culture of music and dance to build cultural identity and relationships. Students met before school to learn dances and performed them in parades, diversity festivals and at school. Participants saw a dramatic increase in attendance, GPA and engagement in school.
- The Canyons District Board of Education honored Native American students in November – the first time this type of recognition has ever been given. Other achievements include the creation of our Native American Parent Committee, expansion of the Standing Tall Program, the honor of hosting the Native American Youth Conference for the central region of the state and the creation of the Kettaa Consortium – a partnership between the Skull Valley Band of Goshutes, The Rocky Mountain Indian Foundation, Utah State University NASA Consortium and Canyons District. The Kettaa Consortium has submitted two grants as a means of supporting our Native American students to have increased rigor and success in school.
- A plan to expand preschool to Title I schools was developed jointly by Special Education, Title I principals and Federal Programs. This plan also received wonderful support from Transportation, Nutrition Services, Evidence Based Learning department, and related services.
- Federal Programs, Special Education and Evidence Based Learning used the Rtl Model to refine the process of appropriately identifying English Language Learners needing Special Education services.

**FY 2010-11 Objectives:**

- Continue all of the above.
- Have all Title I schools make Adequate Yearly Progress and come out of corrective action.
- Expand Family Literacy Centers.
- Implement the plan to expand the preschool program to serve Title I schools.
- Develop a team to review and select curriculum for elementary English Language Learners.
- Implement the Alternative Language Services Consultation Model for support to schools addressing the intensive needs of English Language Learners.
- Strengthen the Migrant Outreach Program to identify and effectively serve eligible students.
- Establish mentoring/tutoring programs in the middle and high schools to support minority, American Indian, McKinney-Vento and students who are English Language Learners.
- Pilot a school wide implementation of the Sheltered Instruction Observation Protocol (SIOP) model to support English Language Learners.



- Strengthen our Translation Services Program through recruiting more language experts and providing rigorous training to ensure quality work.
- Deepen partnerships with leaders of the minority communities, such as the Hispanic Chamber of Commerce, etc.
- Co-host the State Equity Conference to be held at the University of Utah June 10-11, 2011.

<b>050 FEDERAL &amp; STATE PROGRAMS</b>						
<b>DESCRIPTION</b>	<b>2009-10 FINAL BUDGET</b>		<b>2010-11 BUDGET</b>		<b>2009-10 vs. 2010-11</b>	
	<b>STAFF</b>	<b>AMOUNT</b>	<b>STAFF</b>	<b>AMOUNT</b>	<b>AMOUNT</b>	<b>PERCENT</b>
Administrators	1.00		1.00		-	-
Licensed	2.60		2.60		-	-
ESP	5.00		5.00		-	-
100-Salary		\$ 454,124		\$ 444,185	\$ (9,939)	(2.19%)
200-Benefits		181,014		190,227	9,213	5.09%
300-Purchased Services		112,000		100,000	(12,000)	(10.71%)
400-Purchase Property Services		-		-	-	-
500-Other Purchased Services		45,000		45,000	-	-
600-Supplies		310,810		310,810	-	-
700-Equipment		-		-	-	-
800-Other		99,500		99,500	-	-
<b>TOTAL</b>	<b>8.60</b>	<b>\$ 1,202,448</b>	<b>8.60</b>	<b>\$ 1,189,722</b>	<b>\$ (12,726)</b>	<b>(1.06%)</b>





## 052 – STUDENT SUPPORT SERVICES

### Services

Student support services consists of teachers, teacher aides, mentors, and support staff. This department supports and provides K-12 educational services to Youth-In-Custody (YIC) students placed in Canyons School District boundary homes and care facilities. This department also provides alternative K-12 educational services to Long-term Home and Hospital students that are unable to attend school due to extended illness, or 180-day suspensions. The YIC program receives most of its funding through the state of Utah YIC department.

### FY 2009-10 Accomplishments:

- Provided K-12 educational services to approximately 350 YIC students during 2009-10.
- Provided alternative K-12 educational services to approximately 85 Long-term Home and Hospital students during 2009-10.

### FY 2010-11 Objectives:

- Increase competency based credit recovery opportunities for Youth-In-Custody students
- Streamline the transition of services for Home & Hospital students

052 STUDENT SERVICES						
DESCRIPTION	2009-10 FINAL BUDGET		2010-11 BUDGET		2009-10 vs. 2010-11	
	STAFF	AMOUNT	STAFF	AMOUNT	AMOUNT	PERCENT
Administrators	1.00		1.00		-	-
Licensed	6.00		6.00		-	-
ESP	4.00		4.00		-	-
100-Salary		\$ 466,120		\$ 456,112	\$ (10,008)	(2.15%)
200-Benefits		199,749		209,702	9,953	4.98%
300-Purchased Services		400,000		400,000	-	-
400-Purchase Property Services		-		-	-	-
500-Other Purchased Services		22,500		22,500	-	-
600-Supplies		41,250		44,000	2,750	6.67%
700-Equipment		-		-	-	-
800-Other		18,650		18,650	-	-
<b>TOTAL</b>	<b>11.00</b>	<b>\$ 1,148,269</b>	<b>11.00</b>	<b>\$ 1,150,964</b>	<b>\$ 2,695</b>	<b>0.23%</b>



## **057 – CAREER AND TECHNICAL EDUCATION**

### **Mission Statement**

The mission of Career and Technical Education (CTE) is to provide all students a seamless education system through competency-based instruction. The structured training each student receives gives him or her tools needed to be successful in post-high school employment and post-secondary education, including technical school and/or two and four-year college.



### **Services**

Career and Technical Education provides courses and pathways consistent with industry standards. Exploratory courses begin in the seventh grade, and subsequent courses teach students specific job readiness and job skills, which can lead to employment and post-secondary education. These include:

- Agricultural Education
- Business Education
- Economics and Entrepreneurship Education
- Family and Consumer Science Education
- Health Science Education
- Information Technology Education
- Marketing Education
- Skilled and Technical Sciences Education
- Technology and Engineering Education

Our vision is to see that every student has the opportunity to explore a variety of career areas throughout high school that will equip him or her with the academic knowledge, technical skills and employment skills vital for entry into the evolving workforce of the 21<sup>st</sup> century.

The role of secondary CTE

- Provide career and technical education.
- Introduce students to career options.
- Assist in development of career goals.
- Provide technical skills.
- Provide occupation-specific skills.
- Prepare students for further education and training.

CTE provides skill certificates in courses and programs in grades 9-12. Skill Certificate exams verify skill attainment and, where available, industry exams are offered. This accountability system assures that all courses and programs are teaching to the standards established by experts in that occupational area.

The Work-Based Learning program narrows the gap between theory and practice. Students have opportunities to see how classroom instruction connects to the world of work and future career opportunities through these activities:





- Internships/Apprenticeships
- Job Shadowing
- Career Fairs/Guest Speakers
- Field Studies
- Cooperative Work Experiences

**FY 2009-10 Accomplishments:**

- Developed District and region promotional materials and strategies to be used to increase awareness of CTE programs.
- Officially endorsed Project-Lead-the-Way curriculum to be taught in pre-engineering courses.
- Adopted Utah Futures as the Career Information Delivery System.
- Career and Technical Students Organizations participated in several noteworthy civic consciousness projects in addition to competing at the state and national levels.

**FY 2010-11 Objectives:**

- Work with Evidence-Based Learning to align math and science offerings with Project-Lead-the-Way pre-engineering curriculum.
- Move toward wall-to-wall CTE project-based learning with strong industry connections.
- Include soft skills curriculum in the Careers Class to enhance employment skills.
- Develop math and literacy applications to be taught in the Careers Class.
- Train CTE teachers in My Access.
- Work with CTE teachers to improve performance on skills certificate exams.
- Continue to provide professional development opportunities for CTE teachers.
- Research high-wage, high-demand occupations and use this feedback to select new course offerings at Canyons Technical Education Center.

*Performance Measures:*

Students participating in Work-Based Learning Opportunities	<i>FY 2009-10</i> 23,883
Student membership in Career and Technical Student Organizations (CTSO)	1,218
Students qualified to participate in National CTSSO competitions	60
CTE Business Partners	663

057 CAREER & TECHNICAL EDUCATION						
DESCRIPTION	2009-10 FINAL BUDGET		2010-11 BUDGET		2009-10 vs. 2010-11	
	STAFF	AMOUNT	STAFF	AMOUNT	AMOUNT	PERCENT
Administrators	1.00		1.00		-	-
Licensed	2.00		2.00		-	-
ESP	2.00		2.00		-	-
100-Salary		\$ 304,431		\$297,800	\$ (6,631)	(2.18%)
200-Benefits		113,166		\$119,087	5,921	5.23%
300-Purchased Services		200,000		\$200,000	-	-
400-Purchase Property Services		25,000		\$25,000	-	-
500-Other Purchased Services		145,000		\$145,000	-	-
600-Supplies		392,080		\$392,080	-	-
700-Equipment		1,492,000		\$1,492,000	-	-
800-Other		83,000		\$83,000	-	-
<b>TOTAL</b>	<b>5.00</b>	<b>\$ 2,754,677</b>	<b>5.00</b>	<b>\$ 2,753,967</b>	<b>\$ (710)</b>	<b>(0.03%)</b>



## 059 –EVIDENCE BASED LEARNING - INSTITUTIONAL RESEARCH AND ASSESSMENT

### Mission Statement

Working as one, we support and promote student learning and success by providing clear, accurate assessment information to educators and the Canyons community in a positive, responsive manner.

### Services

The department of Institutional Research and Assessment provides leadership and technical expertise for the District in the areas of state assessments, student achievement, research, and accountability. The department disseminates this actionable information to school educators, District administrators, the Board of Education, school community councils, and the public. The department is responsible for ensuring compliance with state, and federal testing requirements (e.g., Core CRTs, Utah Basic Skills Competency Test, Iowa Test of Basic Skills, Direct Writing Assessment, UALPA) and accountability requirements (AYP).

The 2009-10 budget programs that support the above-named services are:

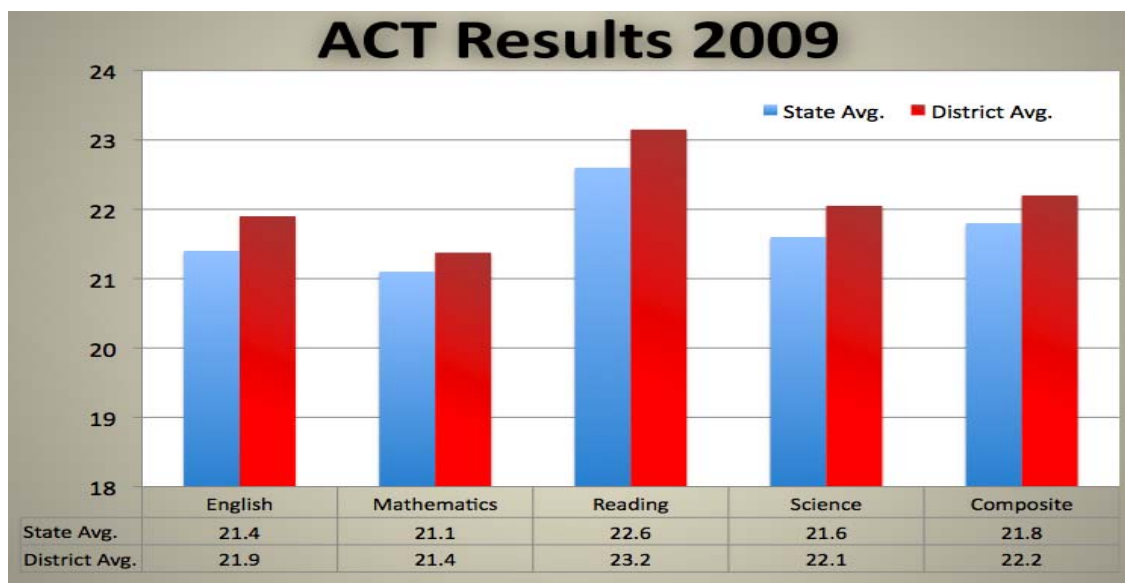
- 5697 Utah Performance Assessment System for Students (UPASS)
- 9059 Research and Assessment

School Accountability - Nearly 9 out of 10 schools in the new Canyons School District made Adequate Yearly Progress this year under No Child Left Behind, a 23 percent increase from 2008.

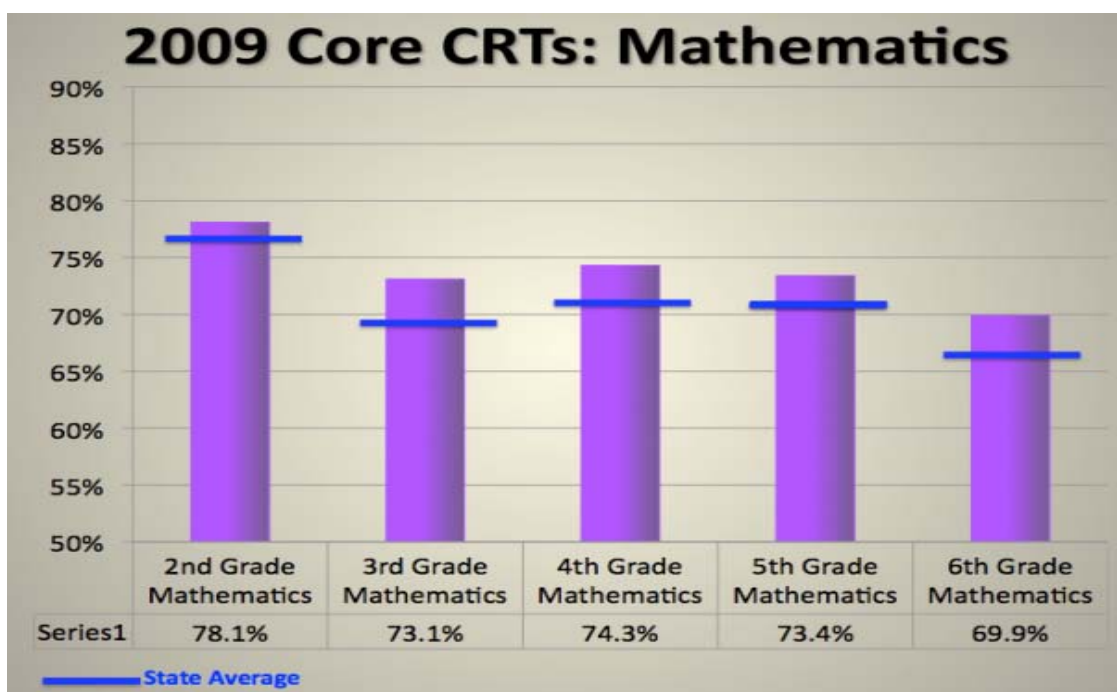
This year, 38 of 43 schools in Canyons School District, or 88 percent of schools, made AYP. In 2008, 65 percent of schools within Canyon's borders made AYP. All four District Title I schools made AYP.

2009 and 2008 Canyons District AYP Performance			
School Year	# Schools Making AYP	Total # of Schools with an AYP Report	% of Schools Making AYP
2009*	38	43	88%
2008	29	43	65%
* All four Title I elementary schools made AYP			

Student Achievement - The Canyons School District has inherited strong schools with quality teachers and solid leadership. As indicated by our ACT student performance, we are currently above the state in major content areas.

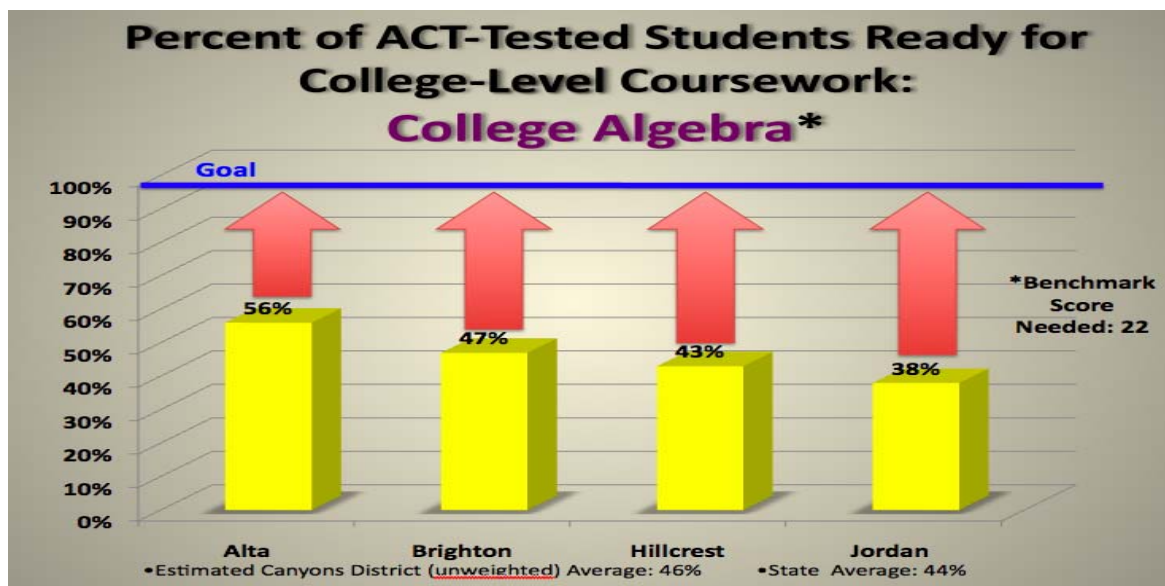


When we examine these results through the lenses of college-readiness, we see that significant work remains. Below are the ACT math results as indicated by College Algebra readiness.





The college-readiness standard is based on research on the performance of students in their freshman year of college. Reaching this benchmark indicates that the student has a 70 percent chance of earning a C or higher in the course, or a 50 percent chance of earning a B or higher in the course. This chart illustrates that 50 percent of the students do not reach this important benchmark.



This focus on mathematics needs to begin in elementary school. As the chart illustrates, Canyons has approximately 75 percent of our students reaching proficiency in the elementary grades. To prepare to be successful in secondary math course work, 90 percent or higher of students need to be proficient.

#### FY 2009-10 Accomplishments:

Below are some of the key accomplishments achieved in the 2009-10 fiscal year:

- Provided summative paper tests to 43,122 students. These tests include the Core CRT, UBSCT, and the Iowa Test of Basic Skills. This involved approximately 121,500 student test booklets and answer sheets.
- Completed the computer-based testing (CBT) of approximately 9,200 students on the Direct Writing Assessment and the Core CRTs.
- Completed the testing of approximately 1,500 English Language Learner students on the UALPA test at all 45 schools. This involved the training of 40 individuals to administer the UALPA.
- Collaborated with EBL Instruction and Innovation staff to implement an online formative test of students' writing skills. The MyAccess program involved all 12 of our secondary schools and approximately 3,300 students.
- Successfully supported the implementation of Curriculum Based Measures (CBM) by loading approximately 8,000 student records into the AimsWeb system three times during the year.
- Successfully supported the implementation of the SRI Reading Assessment by loading approximately 25,500 student records twice during the year into the online system.



- Provided HelpDesk/call support to the schools and central office on the following assessments: Core CRTs, Online Direct Writing Assessment, CBM AimsWeb, online Scholastic Reading Inventory (SRI), MyAccess – Online Formative Writing Assessment, Utah Basic Skills Competency Test (UBSCT), and Iowa Test of Basic Skills. It is estimated that Institutional Research and Assessment received 15 calls or emails a day, for a total of 4,545 questions over the school year.

#### FY 2010-11 Objectives:

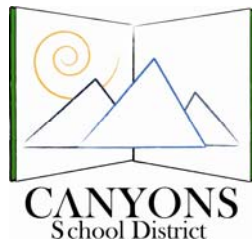
- Successfully support the first year implementation of the ACT college-and-career ready assessments. This will involve the fall administration of Explore to eighth graders and the PLAN to 10th graders. The ACT will be administered in early spring for all 11th graders. Successfully support the first year implementation of district sponsored IOWA Test of Basic Skills in grades 3 and 5.
- Collaborate with District leadership on developing summative benchmark measures to evaluate college and career readiness.
- Work with the District leadership team to implement year one goals of the Student Achievement Plan.
- Plan and conduct the testing of approximately 1,500 English Language Learner students on the UALPA test at all 45 schools. This will again involve the training of 40 individuals to administer the UALPA.
- Collaborate with EBL Instruction and Innovation staff to implement an online formative test of students' writing skills.
- Successfully support the expansion of Curriculum Based Measures (CBM) by loading approximately 12,000 student records into the AimsWeb system three times during the year. This will involve collaborating with EBL Instruction and Information Technology.

059 RESEARCH & ASSESSMENT						
DESCRIPTION	2009-10 FINAL BUDGET		2010-11 BUDGET		2009-10 vs. 2010-11	
	STAFF	AMOUNT	STAFF	AMOUNT	AMOUNT	PERCENT
Administrators	1.00		1.00		-	-
Licensed	1.00		1.00		-	-
ESP	2.00		2.00		-	-
100-Salary		\$ 225,259		\$ 220,281	\$ (4,978)	(2.21%)
200-Benefits		86,113		90,552	4,439	5.15%
300-Purchased Services		30,000		30,000	-	-
400-Purchase Property Services		-		-	-	-
500-Other Purchased Services		72,000		392,000	320,000	444.44%
600-Supplies		16,000		16,000	-	-
700-Equipment		-		-	-	-
800-Other		-		-	-	-
<b>TOTAL</b>	<b>4.00</b>	<b>\$ 429,372</b>	<b>4.00</b>	<b>\$ 748,833</b>	<b>\$ 319,461</b>	<b>74.40%</b>



# FINANCIAL SECTION

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## **FUND STRUCTURE**

Canyons School District's revenue and expenditures are managed by fund as follows:

Governmental funds are those used for the normal governmental services financed by taxes, including state and federal aid. Governmental funds include:

- General Fund (major)
- Non K-12 Fund
- Capital Outlay Fund (major)
- Debt Service Fund (major)
- Nutrition Fund
- Canyons School District Education Foundation Fund
- Student Activity Fund



Proprietary funds include programs that are intended to be self-sufficient. The following is the District's proprietary fund:

- Internal Service Fund –Employee Benefits Self Insurance Fund

A review of each fund is included herein. Each review describes the operational changes and summarizes information on revenue, expenditures, and fund balances. Statements of revenue, expenditures, and changes in fund balances provide the final budget for 2009-10 and the budget for 2010-11. As the District is just completing its first year of operations there are no prior year actual financial data to provide. Other related information is included as appropriate.

### **ALL GOVERNMENTAL FUNDS**

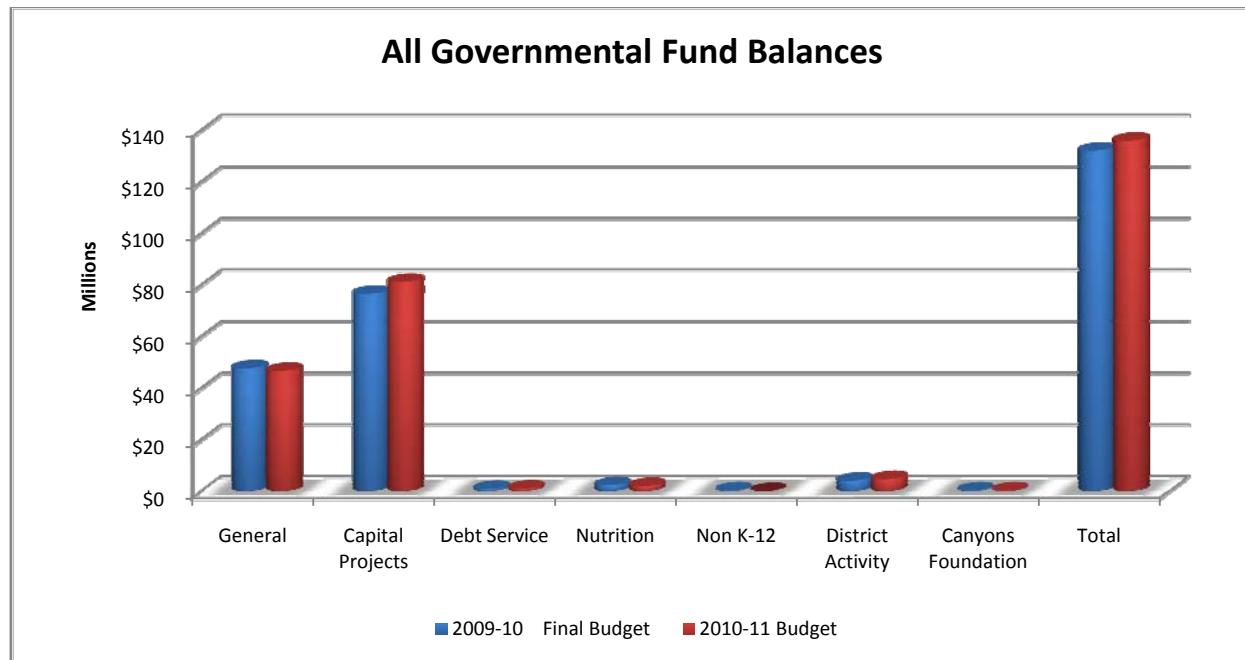
The District manages seven governmental funds, three of which are classified as major funds. A major fund is described as total assets, liabilities, revenues, or expenditures of the individual governmental fund are at least 10% of the corresponding total for all governmental funds.

#### **REVENUES:**

Canyons School District receives approximately 44% of its revenue from the state, 43% from local property taxes, 7% from the federal government, and 6% from other local sources, primarily investments and lunch sales. The District anticipates a reduction in total revenues of \$6.1 million in 2010-11. The main reason for the reduction is the District received \$6.5 million in American Recovery and Reinvestment Act funds in 2009-10 that will not be available for the 2010-11 school year.

#### **FUND BALANCE:**

The District will increase the fund balance for all governmental funds by \$3.9 million. The Capital Outlay Fund accounts for a \$4.6 million increase while the General Fund will see a \$1 million decrease. With the passage of the June 22, 2010 bond election, the District will use a significant portion of the Capital Outlay Fund balance along with the bond proceeds, to complete a large number of building projects.



### EXPENDITURES:

Overall expenditures of all funds (increases and decreases) are expected to increase by a total \$3.4 million. The Capital Projects Fund alone accounts for \$4.5 million of this increase. Capital project expenditures were lower in 2009-10 as the District placed its emphasis on assessing each facility in the District and developing a capital facilities master plan so it could efficiently use its funds in the future. The District plans to increase capital spending to meet the needs of aging buildings. Furthermore, on June 22, 2010 registered voters of the District approved the issuance of up to \$250 million in bonds to rebuild and renovate several aging buildings.

## GENERAL FUND

### GENERAL FUND (MAJOR FUNDS)

The General Fund is the District's primary operating fund. It accounts for all financial resources of the District (except those required to be accounted for in another fund) and for all activities of the District associated with the education of students in kindergarten through grade 12, including instruction and supporting services. The challenge in administering this fund is prioritizing the use of the limited resources to insure that the District's primary goal of providing a quality education for all students is achieved. The District obtains its revenues from state sources, local property taxes, federal aid, and miscellaneous revenues.

### REVENUES:

#### State Aid

The state legislature has defined the mission of public education is to "assure Utah the best educated citizenry in the world and each individual the training to succeed in a global society, by providing students with learning and occupational skills, character development, literacy, and



basic knowledge through a responsive educational system that guarantees local school communities autonomy, flexibility, and client choice, while holding them accountable for results." (UCA 53A-1a-103).

The Legislature provides funding to local school districts through the Minimum School Program Act. The Minimum School Program Act "recognizes that all children of the state are entitled to reasonably equal educational opportunities regardless of their place of residence in the state and of the economic situation of their respective school districts..." It also "recognizes that although the establishment of an educational system is primarily a state function, school districts should be required to participate on a partnership basis in the payment of a reasonable portion of the cost of a minimum program. The Legislature "also recognizes that each locality should be empowered to provide educational facilities and opportunities beyond the minimum program and accordingly provide a method whereby that latitude of action is permitted and encouraged." (53A-17a-102)

	Enrollment	WPU
Kindergarten Enrollment (October 1) X 0.55	2,115	1,163
Grades 1-12 Enrollment (October 1) X 1.00	<u>30,712</u>	<u>30,712</u>
Total WPU	32,827	31,875
WPU Value		<u>\$2,577</u>
State Guarantee Revenue		\$82,141,875
Local Revenue Generated by Uniformed Basic Rate (0.001495)		<u>(\$21,069,955)</u>
Revenue From State Funds		<u>\$61,071,920</u>

Other State Revenue	
Special Education	\$12,434,061
Flexible Allocation (old Retirement & SS)	12,289,972
Educators Salary Adjustment	8,544,246
Professional Staff	6,911,270
Class Size Reduction	4,884,820
Applied Technology Education	3,839,985
Pupil Transportation	3,455,767
School Trust Lands	1,375,000
At-Risk Youth-in-Custody	1,009,625
Other State Programs	<u>3,661,127</u>
Total	<u>\$58,405,873</u>

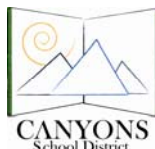
Through the Minimum School Program Act the legislature guarantees a certain basic level of equalized revenue per student regardless of the local school district wealth. Each local school district is required to levy a minimum unified uniform basic property tax rate. If the uniformed basic tax rate does not generate the minimum revenue guaranteed by the state, then the state will provide aid to the local district to cover the difference. The minimum school program guarantees each district in the state an equal amount of revenue per weighted pupil unit (WPU). Each year the legislature sets the value of the

WPU. The WPU for 2010-11 is \$2,577. This is the third year the rate has been the same. The State of Utah, in addition to funds generated by the WPU, allocates other funds for restricted purposes. The largest of these other revenues is for special education. The District receives 58% of its revenue from state aid.

### Local Property Taxes

As part of the Legislature's recognition that local school districts "should be empowered to provide educational facilities and opportunities beyond the minimum program and accordingly provide a method whereby that latitude of action is permitted and encouraged" school districts are allowed to set certain tax rate levies to

Assessed Value of Property within the Canyons School District		
	Tax Year 2009	Tax Year 2010
Assessed Value (Less RDA Properties)	\$16,230,362,624	\$15,159,887,485
Board of Equalization Adjustment	<u>(\$87,145,153)</u>	<u>(\$91,288,429)</u>
Net Value	\$16,143,217,471	\$15,068,599,056
Collection Rate	95.7946%	93.5300%
Proposed Rate Valuation	<u>\$15,464,330,603</u>	<u>\$14,093,660,697</u>
Percent Change		(8.86%)



raise additional funds for their local schools. Each year the District receives a certified tax rate from the Utah Tax Commission. The certified tax rate is set so the District can raise the same amount of property tax revenue as it did the year before allowing for new growth. The certified tax rate is adjusted each year based upon the change of the assessed value of property within the boundaries of the District. If the assessed value of the property decreases from one year to the next, the certified tax rate is correspondingly increased. If the assessed value of the property increases from one year to the next the certified tax rate is correspondingly decreased. With the current nationwide economic recession, the overall assessed value of property within the District decreased over the last two years resulting in an increase in tax rates.

For FY 2010-11 it is estimated that the property tax levies will generate \$65 million in revenue, 33% of the general fund revenues.

General Fund Tax Levies						Change From Prior Year
Levies	Legal Authority	Maximum Rate	Actual 2009-10	Proposed 2010-11	Actual 2010-11	
Basic Program	53A-17a-135	Calculated	0.001433	0.001548	0.001495	4.33%
Voted Leeway	53A-17a-133	0.001600	0.001600	0.001600	0.001600	0.00%
Board Leeway	53A-17a-134	0.000400	0.000400	0.000400	0.000400	0.00%
K-12 Reading	53A-17a-151	0.000121	0.000121	0.000121	0.000121	0.00%
Special Transportation	53A-17a-127	0.000300	0.000020	0.000022	0.000078	290.00%
Tort Liability	63-30-704	0.000100	0.000022	0.000024	0.000024	9.09%
10% Basic	53A-17a-145	Calculated	-	0.000314	0.000559	100.00%
Total General Fund			0.003596	0.004029	0.004277	18.94%

## Federal Aid

Federal aid accounts for approximately 7% of the District's general fund revenue. Federal funds are earmarked for specific purposes such as special education and special programs. Based upon preliminary FY 2011 NCLB budget figures, CSD anticipates receiving \$14.4 million in federal funding. The largest portion of this funding is for special education. Title I, Part A budget provides additional educational services for economically disadvantaged students. The

Federal Aid	
Special Education (includes ARRA)	\$8,490,723
NCLB Title IA- Poverty (includes ARRA)	4,000,042
NCLB Title IIA- Teacher Quality	844,491
Other Restricted Grants through State	462,734
Applied Technology	335,575
NCLB Title IIIA- English Language	195,308
NCLB Title IVA- Safe & Drug Free	72,047
Total	\$14,400,920

Title II, Part A/Quality Teaching budget represents CSD's primary vehicle for providing NCLB content-focused staff development through the provision of full-time NCLB core subject staff developers and professional development materials. Professional development supported through this funding is designed to improve the quality of regular classroom instruction for all students. The majority of Title III

and Title IV funding provides staff to support interventions for English language learners and other at-risk students. Federal aid revenue for Special Education and NCLB Title IA include one-time ARRA funding of approximately \$4.5 million.

## ENDING FUND BALANCE:

Each year, the unused portion of the District's operating budget reverts into the ending fund balance. This balance is then available as a resource in the subsequent year. The purpose of projecting an ending fund balance is to provide a margin against the effects of economic fluctuations, revenue collections, and to enable a smooth continuation of essential programs, even though unforeseen financial circumstances may occur. The ending fund balance for FY 2009-10 is estimated to be \$47.6 million, of which \$1 million is for inventories; \$36.2 million is restricted and committed for potential revenue shortfalls, categorical programs, school carryovers, health cost increases, compensated absences, and GASB post-retirement benefits;

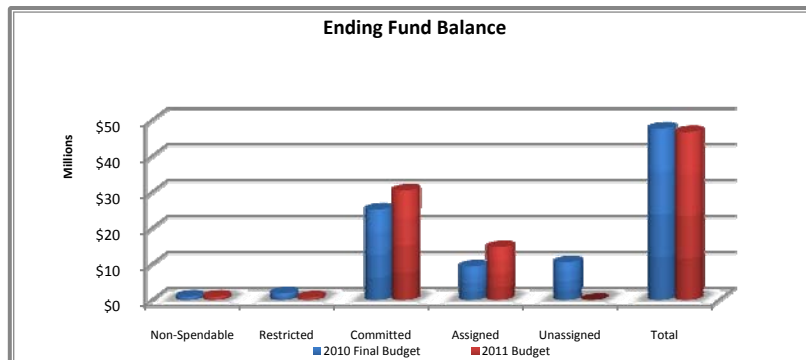


and \$10.4 million is unassigned. The ending fund balance for FY 2010-11 is expected to drop by \$1 million. State law does not allow for the District to budget for an unassigned fund balance therefore no unassigned fund balance has been budgeted. However, it is likely that an unassigned fund balance will occur in 2010-11 due to conservative budgeting and changes in fund balance designations.

### EXPENDITURES:

In the General Fund budgeted costs will increase by nearly \$500,000. While the District has worked to reduce expenditures, the Utah Retirement Systems, of which the District is a member, has increased the retirement contribution rate by 13.4%, a cost of \$2.1 million. The District will also pay a step increase to all

eligible employees at the cost of \$2.7 million. The amount charged the General Fund for health insurance will increase \$600,000 to cover increased health care costs. The amounts budgeted for fuel for buses and utilities will also increase. The District will continue to fund seven professional development days for certified teachers, despite the state funding for these days being eliminated in the 2009 Legislative session. The District realizes that skilled teachers are absolutely critical in accomplishing its mission and wishes to acknowledge their efforts. In order to absorb all of the above costs, the District has elected to cut five instructional days during the 2010-11 school year. The Utah State Board of Education has allowed Districts this one-year option to reduce the school year by five days in order to balance budgets during this recessionary period. While it is recognized this is just a one-time reduction of expenditure, it will help minimize impact on employees while giving the economy some time to recover. Furthermore, the District has eliminated several positions in order to conserve taxpayer dollars.



### CAPITAL OUTLAY FUND (MAJOR FUND)

The Capital Outlay Fund is to account for the costs incurred in acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing quality educational programs for all students within the District. Financing is provided by a property tax levy as authorized by 53A-16-107 and by bond financing.

### REVENUES:

#### Local Property Taxes

UCA 53A-16-107 gives the Board of Education authorization to impose a property tax levy not to exceed 0.002400 per dollar of taxable value to be used for capital outlay projects and debt service. All school districts in Salt Lake County are required to levy a rate of at least 0.000600. The revenue collected by this portion of the capital outlay levy is distributed by the county treasurer to the five districts in Salt Lake County based on the following formula:



25% of revenues collected in proportion to a district's percentage of total enrollment growth in all of the districts within the county; and  
75% of the revenues shall be distributed in proportion to the district's percentage of the total current year enrollment in all districts within the county.

For FY 2009-10, \$3.8 million of revenue collected from this portion of the capital outlay levy was distributed to Jordan School District. It is estimated that \$3.2 million will be distributed to Jordan in FY 2010-11. The property tax levy for FY10 was 0.02114 and will increase to .002185 in FY11, an increase of 1.94%.

With the continuing economic downturn, the Board of Education has agreed to shift a portion of the Capital Outlay levy to the 10% of Basic levy. This shift will result in the Capital Outlay Fund receiving approximately \$4.5 million less in property tax revenue while the General Fund will receive a corresponding \$4.5 million increase in property tax revenue. The 2010 Utah Legislature gave Utah Schools the authority, for fiscal years 2010-11 and 2011-12, to transfer funds from the Capital Outlay Fund to the General Fund to help with budget shortfalls. The Board has authorized a transfer of up to \$2 million if needed.

#### General Obligation Bonds

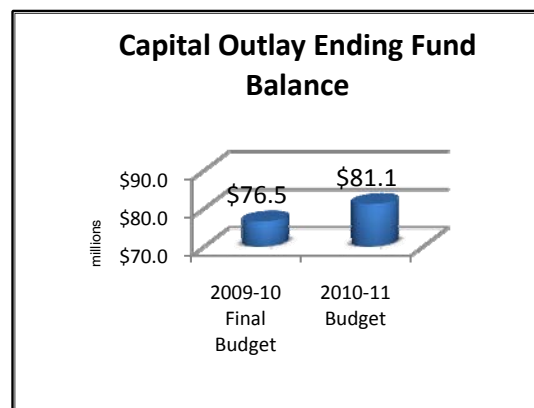
Revenue from the issuance of bonds goes into this fund for major construction projects. At the time the Board of Education adopted the 2010-11 budget, the District did not have authority to issue bonds and therefore no revenues or related expenditures were included in the budget. Subsequent to adoption of the budget, on June 22, 2010, the registered voters of the District approved a bond measure authorizing the District to issue up to \$250 million in bonds for the construction of new schools and remodeling of existing schools. The Capital Outlay Fund balance will be modified at a later date to reflect any expected bond revenues and expenditures that may occur during 2010-11.

#### Earnings on Investments

This final source of revenue for the Capital Outlay Fund comes from the investment earning received on cash fund balances. With the continued expectation of low interest rates, earnings for FY 2010-11 are estimated at \$500,000.

#### ENDING FUND BALANCE:

Capital Outlay saw an increase in fund balance as the District placed its emphasis during its first



year of operation on assessing each facility in the District and developing a capital facilities master plan so it could efficiently use its funds in the future. A significant portion of the fund balance will be used to assist in the payment of the first issuance of bonds against the District's \$250 million bond authorization. The Board promised the taxpayers that the issuance of \$250 million in bonds would be tax rate neutral. In order to begin issuing the bonds to start needed construction projects, and keep the Debt Service tax rate neutral, the District may need to use a portion of its Capital Outlay fund balance to make debt service payments. The fund balance will also be used to





work on some school needs that were not included in the list of projects for the use of the \$250 million in bond proceeds.

### EXPENDITURES:

Expenditures for FY 2010-11 are budgeted to increase approximately \$4.5 million. Capital Outlay expenditures were lower in 2009-10 as the District placed its emphasis on assessing each facility in the District and developing a capital facilities master plan so it could efficiently use its funds in the future. The District plans to increase capital spending to meet the needs of our aging buildings. Furthermore, with the passage of the \$250 million bond election on June 22, 2010, significant increases in capital expenditures will occur as the District begins construction on rebuilding and renovating several aging buildings and the building of a new high school.

### DEBT SERVICE FUND (MAJOR FUND)

The Debt Service Fund provides revenues to service the debt on the bonds sold to finance new school construction, purchase property for future school sites, and make major building and school renovations. While CSD is a new school district and just received authorization from voters on June 22, 2010 to issue up to \$250 million in bonds, the Jordan School District issued bonds prior to the division of the old Jordan School District. The

OUTSTANDING DEBT				
	Year Ending	Principal	Interest	Total
Total Debt	6/30/2010	\$262,060,000	\$67,131,333	\$329,191,333
Total Debt	6/30/2011	\$233,030,000	\$56,208,146	\$289,238,146
CSD Share (58%)	6/30/2010	\$151,994,800	\$38,936,173	\$190,930,973
CSD Share (58%)	6/30/2011	\$135,157,400	\$32,600,725	\$167,758,125

property owners of CSD as required by statute are responsible for repayment of 58% of the outstanding bonds as of the time of the vote to divide the old Jordan School District. The percentage was determined by the portion of assessed value within the boundaries of CSD, at the time of the vote, to the assessed value of the property within the old Jordan School District boundaries.

### REVENUES:

#### Local Property Taxes

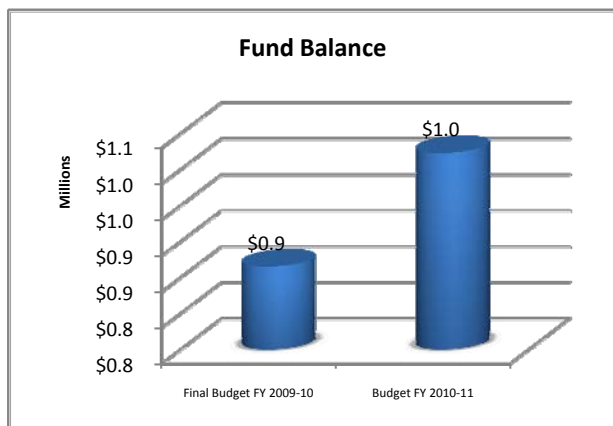
The Board of Education sets a debt service levy each year to raise sufficient funds to pay for principal and interest payments for the coming year plus to keep a reasonable fund balance. The rate for FY 2009-10 was 0.001400 and the rate set in this budget for FY 2010-11 is 0.001520, an increase of 8.58%. The increase is due to a drop in assessed valuation.

#### Interest Income

Interest earnings from invested cash balances. It is anticipated with the current economic situations that interest rates will remain low as will the expected interest earning.

### FUND BALANCE:

A fund balance of 4% to 5% of the next year's principal and interest payment is maintained to help cover any potential shortfall in property tax collections.





**EXPENDITURES:**

Expenditures are broken down into three categories: Bond principal, Bond interest, and banking fees. Principal due this year is \$16.8 million with interest of \$6.3 million for a total of principal and interest payment of \$23.1 million.

**NUTRITION FUND**

The Nutrition Fund includes all revenues and operation expenses associated with providing high quality, nutritious, low-cost meals. This fund is self-sustaining through meal charges and substantial state and federal subsidies.

**REVENUES:****Local Sources**

Local revenues come from the sale of meals to students and adults, catering revenues, and interest on investments. With District enrollment expected to remain about the same as FY 2009-10, and with no increases in lunch fees, local revenues are expected to remain fairly constant.

**State Sources**

The state of Utah imposes a Wine, Liquor & Heavy Beer tax on all sales in the State. Ten percent of the gross revenue from this tax is transferred to the Uniform School Fund to support the school lunch program. It is anticipated that the revenue from this tax will remain about the same.

SCHOOL LUNCH/BREAKFAST PRICES		
	2009-10	2010-11
<u>Lunch</u>		
Elementary	\$1.75	\$1.75
Secondary	\$2.00	\$2.00
Reduced Price	\$0.40	\$0.40
Adult	\$3.00	\$3.00
<u>Breakfast</u>		
Elementary	\$0.90	\$0.90
Secondary	\$1.10	\$1.10
Reduced Price	\$0.30	\$0.30
Adult	\$2.00	\$2.00

**Federal Sources**

The National School Lunch and Breakfast Programs provide reimbursement to the District based on the number of free and reduced meals served. It is estimated that there will be no significant change in the amount of revenue received.

**EXPENDITURES:**

Nearly 90% of the expenditures in the Nutrition Fund come from salaries, benefits, and food costs. Approximately 42% is spent on food and 47% on salary and benefits.

**ACTIVITY FUND**

The Activity Fund accounts for all monies that flow through the individual school checking accounts including club accounts, athletic programs, class fees, vending receipts, student activity fees, etc. Although these funds are collected, spent, and managed by the schools, the District has fiscal oversight responsibility for these student monies and this fund facilitates accountability, auditing, budgeting, and reporting requirements.



**REVENUES:**

Revenues in this fund come from student fees, gate receipts, vending commissions, cell tower rentals, student trips, student clubs, and other miscellaneous sources.

**EXPENDITURES:**

Expenditures are used to purchase supplies, materials, equipment and purchased services such as travel expenditures for student travel.

**NON K-12 FUND**

The Non K-12 Fund provides several activities and programs not traditionally associated with K-12 education, which the community has requested. These programs and activities normally occur outside the regular school day and include: coaches' salaries, swimming pools, Community Education classes, Pre-School, and Adult High School. The Non K-12 fund accounts for these activities and programs. This fund is self-sustaining through grants, the local Recreation tax levy proceeds, and fees charged for services rendered.



**REVENUES:**

**Local Sources**

The two major local sources of revenue come from the Recreation Tax levy and tuition for services rendered. The Recreation Tax levy for FY 2009-10 was 0.000070 and will increase to 0.000078, an increase of 11.43%. The increase in the Recreation Tax levy is a result of the decrease in assessed valuation and will not generate any more revenue than received in FY 2009-10.

**State Sources**

The State funds three major areas in this fund: special education pre-school, adult education, and correctional institution education (South Park Academy). State funding was cut \$660,000, or 17 % for 2010-11.

**Federal Aid**

Federal funding is received for special education-IDEA, special education-pre-school and adult education.

**EXPENDITURES:**

Ninety percent of the expenditures in this fund are for salaries and benefits for the staff performing services in this area.

**CANYONS SCHOOL DISTRICT EDUCATION FOUNDATION FUND**

The Canyons School District Education Foundation Fund includes money contributed from the private sector, which are used to foster, promote, and enhance public education programs.



## PROPRIETARY FUND INTERNAL SERVICE FUND

### EMPLOYEE BENEFITS SELF-INSURANCE FUND

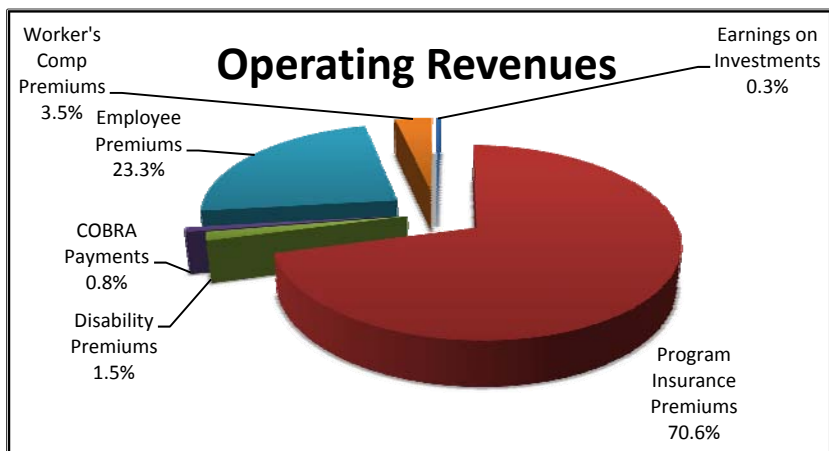
The Employee Benefits Self-Insurance Fund accounts for CSD's self-funded health and accident insurance program. This program charges the other funds of the District and employees their respective premiums and pays insured health and accident costs. The purpose of this program is to provide low-cost quality health care to employees as a benefit of employment.

#### REVENUES:

Revenue comes from premium charges to District account where employee salaries are charged and from premiums charged to employees. Employees pay 23% of the premium charges while the District pays the remainder of the premium.

#### EXPENDITURES:

The majority of the expenses in this fund are for payment of health and accident claims and prescriptions. The District is self-insured and has contracted with the Public Employers Health Plan (PEHP) to administer the program. The District pays PEHP an administration fee to process claims. However, all claims are paid by the District. With recent federal legislation, health-related expenses are expected to rise in FY11 and future years.



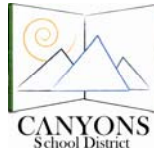
#### Net Assets:

The District budgeted for FY 2010-11 a net asset balance of \$8.2 million. This represents approximately 33% of the District expected operating expenses for the fiscal year. Being self-insured, a healthy net asset balance is required to be prepared for any unusual catastrophic events.



# FINANCIAL STATEMENTS

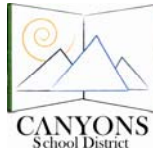
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**CANYONS SCHOOL DISTRICT**

*Budgeted Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
All Governmental and Proprietary Funds - Fiscal Year 2010-11*

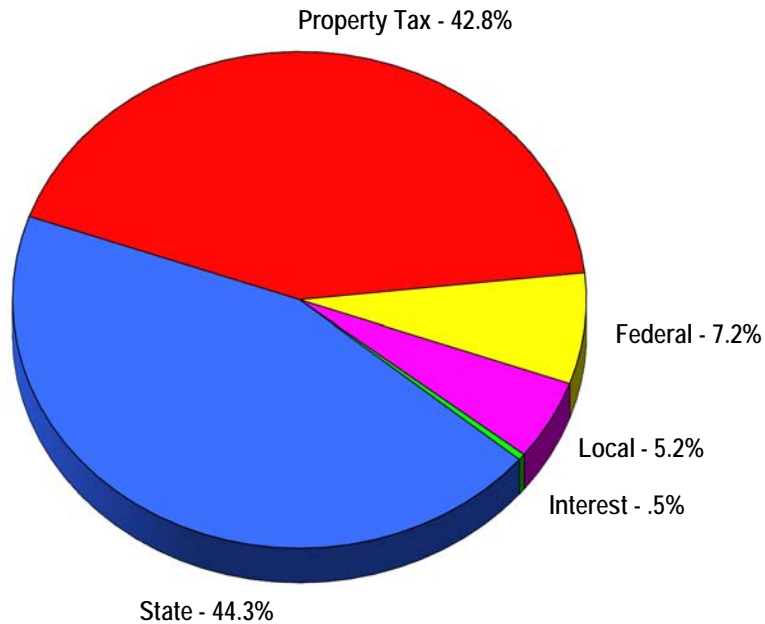
	<i>General Fund</i>	<i>Non K-12 Programs</i>	<i>District Activity</i>	<i>Canyons Education Foundation</i>	<i>Nutrition Fund</i>
<b>Revenues:</b>					
Property Tax	\$ 60,273,211	\$ 1,073,587	\$ -	\$ -	\$ -
Registered Vehicles Fee-in-Lieu	4,442,785	80,250	-	-	-
Interest on Investments	500,000	15,000	-	5,000	40,000
State Sources	113,803,323	3,870,152	-	-	2,233,508
Federal Sources	14,400,920	658,554	-	-	4,378,833
Other Local	2,318,000	220,000	6,038,400	250,000	5,317,800
Total Revenues	195,738,239	5,917,543	6,038,400	255,000	11,970,141
<b>Expenditures:</b>					
Instruction	128,556,933	-	5,406,000	-	-
Support Services:					
Student Services	7,415,150	-	-	-	-
Staff Services	7,907,167	-	-	-	-
District Administration	2,343,982	-	-	-	-
School Administration	14,097,107	-	-	-	-
Central Support Services	10,570,798	-	-	-	-
Operation & Maintenance of Plant	21,247,756	-	-	-	-
Student Transportation	6,579,085	-	-	-	-
Non-Instructional and Other	-	6,169,880	-	242,070	12,243,725
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	198,717,978	6,169,880	5,406,000	242,070	12,243,725
Excess (Deficiency) of Revenues Over Expenditures	(2,979,739)	(252,337)	632,400	12,930	(273,584)
<b>Other Financing Sources (Uses):</b>					
Sale of Equipment	-	-	-	-	-
Sale of Real Property	-	-	-	-	-
Transfers In/(Out)	2,000,000	-	-	-	-
Total Other Financing Sources (Uses)	2,000,000	-	-	-	-
<b>Net Change in Fund Balances</b>	<b>(979,739)</b>	<b>252,337</b>	<b>632,400</b>	<b>12,930</b>	<b>(273,584)</b>
Fund Balances - Beginning of Year	47,656,748	309,063	4,065,294	276,498	2,316,235
Allocated from Jordan School District					
Fund Balances - End of Year	\$ 46,677,009	\$56,726	\$ 4,697,694	\$ 289,428	\$ 2,042,651



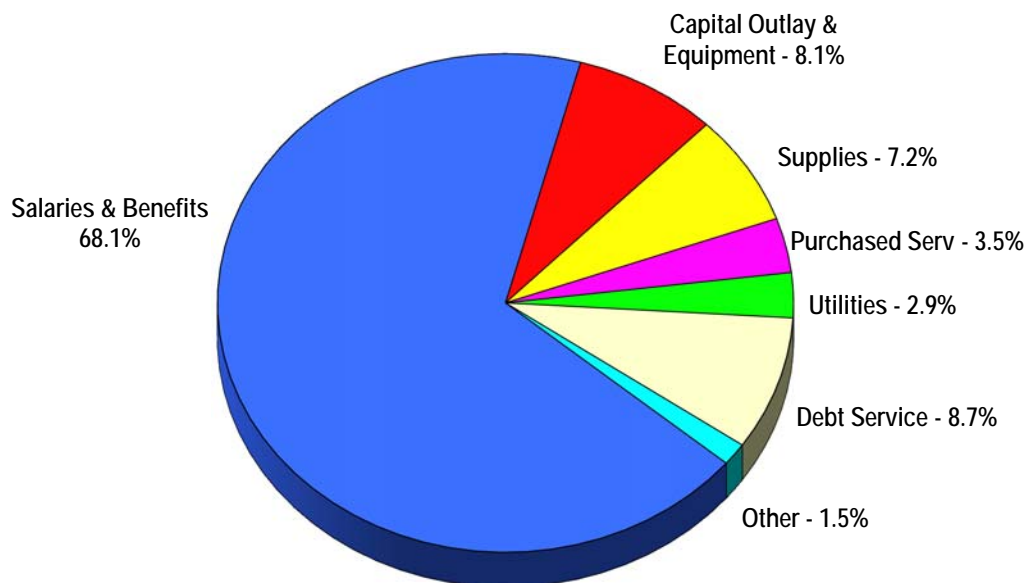
Proprietary Fund			Totals (Memorandum Only)	
Capital Outlay	Debt Service	Internal Service Fund	Budget 2010-2011	Final Budget 2009-2010
\$ 24,610,641	\$ 21,422,000	\$ -	\$ 107,379,439	\$ 109,484,639
2,122,000	1,843,000	-	8,488,035	6,262,006
500,000	70,000	75,000	1,205,000	993,000
-	-	-	119,906,983	121,046,139
-	-	-	19,438,307	24,913,228
-	-	24,452,000	38,596,200	37,701,047
27,232,641	23,335,000	24,527,000	295,013,964	300,400,059
-	-	-	133,962,933	134,358,254
-	-	-	7,415,150	7,024,677
-	-	-	7,907,167	7,746,351
-	-	-	2,343,982	2,289,504
-	-	-	14,097,107	13,964,473
-	-	-	10,570,798	10,547,600
-	-	-	21,247,756	21,090,017
-	-	-	6,579,085	6,515,308
-	-	24,827,958	43,483,633	42,677,640
20,640,875	-	-	20,640,875	16,157,492
	23,177,198	-	23,177,198	25,020,916
20,640,875	23,177,198	24,827,958	291,425,684	287,392,232
6,591,766	157,802	(300,958)	9,758,160	13,007,827
-	-	-	-	-
-	-	-	-	-
(2,000,000)	-	-	-	-
(2,000,000)	-	-	-	-
4,591,766	157,802	(300,958)	9,758,160	13,007,827
76,543,735	865,130	8,474,765	140,507,468	-
				127,499,641
\$ 81,135,501	\$ 1,022,932	\$ 8,173,807	\$ 150,265,628	\$ 140,507,468



## ***All Governmental Funds Combined Revenue Sources***



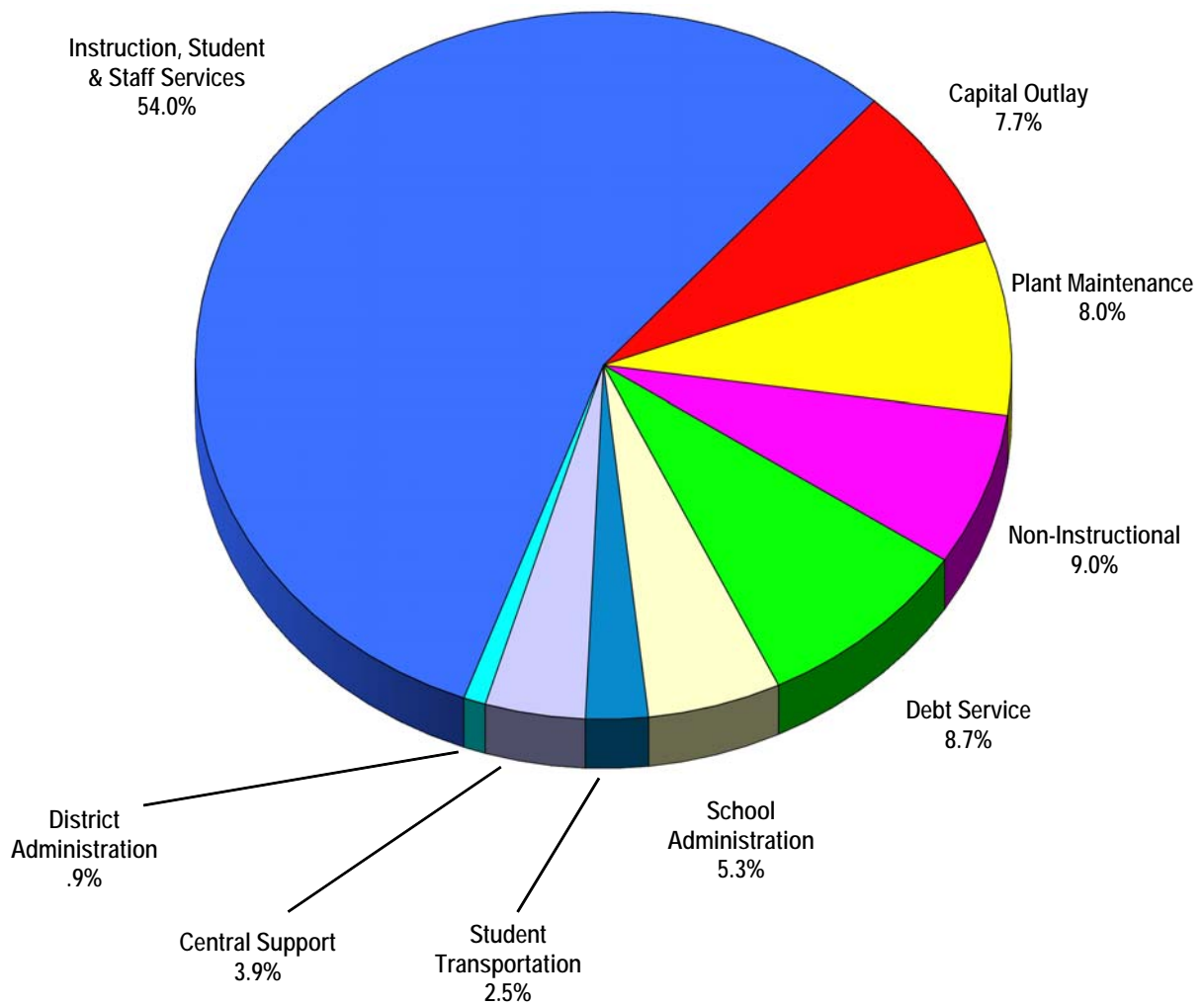
## ***Budgeted Expenditures***







## ***All Governmental Funds Combined Budgeted Expenditures by Function***





## ***General Fund***

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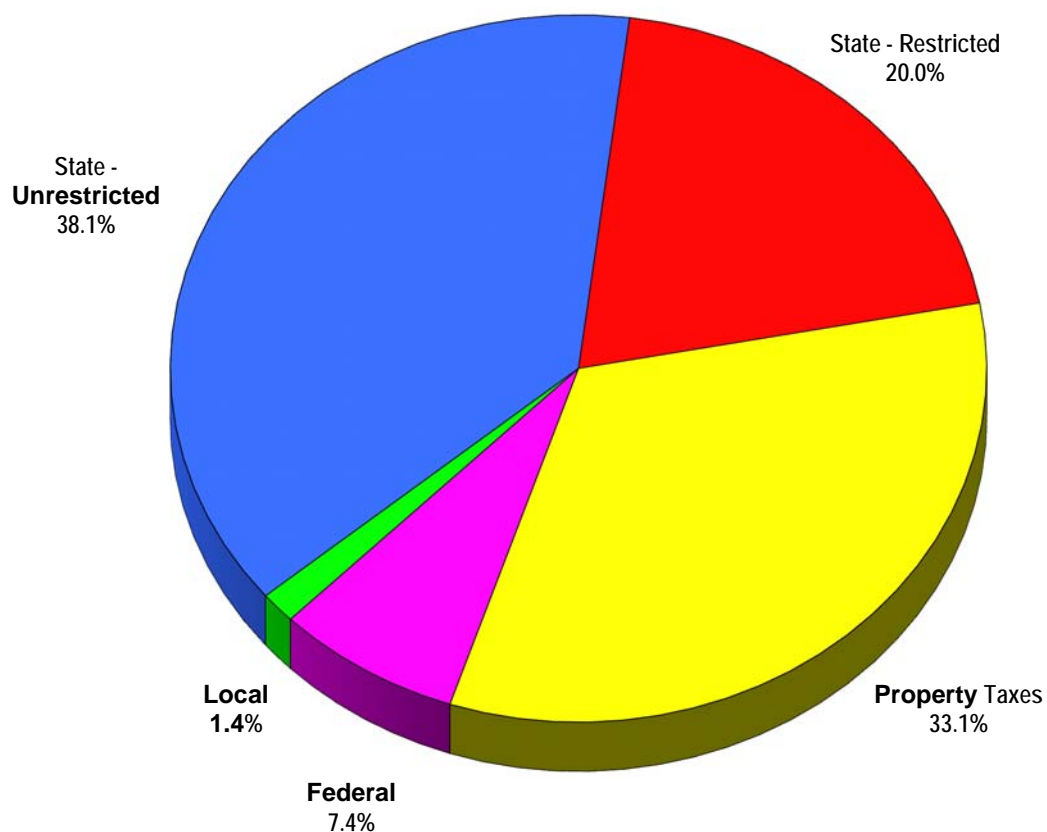
The General Fund is used to account for the costs of the day-to-day District operations. This fund accounts for resources that are not required to be accounted for in other funds. A majority of the funding comes from the state of Utah through the Minimum School Finance Act.

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## ***General Fund Revenue Sources***

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## Financial Section



Canyons School District

General Fund

Summary Statement of Revenues, Expenditures, and Changes in Fund Balances

	<i>Final Budget 2009-2010</i>	<i>Budget 2010-2011</i>
Revenues:		
Local Sources	\$61,931,045	\$ 67,533,996
State Sources	114,214,455	113,803,323
Federal Sources	19,903,334	14,400,920
Total Revenues	196,048,834	195,738,239
Expenditures:		
Instruction	129,058,254	128,556,933
Support Services:		
Student Services	7,024,677	7,415,150
Staff Services	7,746,351	7,907,167
District Administration	2,289,504	2,343,982
School Administration	13,964,473	14,097,107
Central Support Services	10,547,600	10,570,798
Operation & Maintenance of Plant	21,090,017	21,247,756
Student Transportation	6,515,308	6,579,085
Total Expenditures	198,236,184	198,717,978
Excess (Deficiency) of Revenues Over Expenditures	(2,187,350)	(2,979,739)
Other Financing Sources (Uses):		
Transfers In (Out)	-	2,000,000
Total Other Financing Sources (Uses)	-	2,000,000
Net Change in Fund Balances	(2,187,350)	(979,739)
Fund Balances - Beginning of Year	-	47,656,748
Allocated from Jordan School District	49,844,098	-
Fund Balances - End of Year	\$47,656,748	\$ 46,677,009
Fund Balances:		
Non-Spendable	928,816	910,240
Restricted	1,805,679	680,795
Committed	25,153,076	25,058,988
Assigned	9,301,988	20,026,986
Unassigned	10,467,189	-
Total Fund Balances	\$47,656,748	\$ 46,677,009

## Financial Section

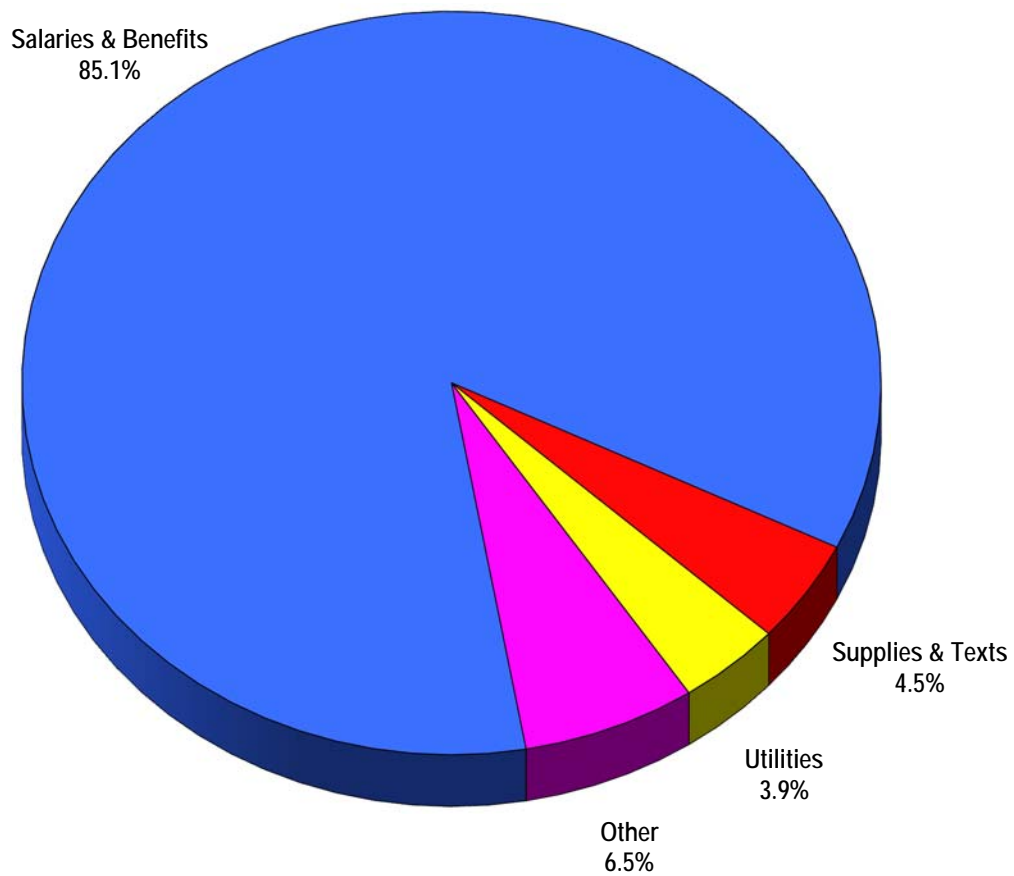


*Canyons School District  
General Fund  
Revenues*

	<i>Final Budget 2009-2010</i>	<i>Budget 2010-2011</i>
Local Sources:		
Property Taxes	\$ 55,092,212	\$ 60,273,211
Registered Vehicles Fee-in-Lieu	4,137,733	4,442,785
Tuitions	583,500	588,000
Earnings on Investments	430,000	500,000
Other Local Revenue	689,100	710,000
Indirect Costs-Other Funds	998,500	1,020,000
Total Local Sources	<u>61,931,045</u>	<u>67,533,996</u>
State Sources:		
Unrestricted Basic School Programs:		
Regular School Programs - K-12	56,496,738	55,397,450
Flexible Allocation	-	12,289,972
Professional Staff	6,946,000	6,911,270
Total Unrestricted Basic Program	<u>63,442,738</u>	<u>74,598,692</u>
Restricted Basic School Programs:		
Special Education	11,893,247	12,434,061
Applied Technology Education	3,788,363	3,839,985
Class Size Reduction	4,959,208	4,884,820
Total Restricted Basic Program	<u>20,640,818</u>	<u>21,158,866</u>
Other State Revenues:		
Gifted and Talented	107,767	106,599
Advanced Placement	165,399	163,249
Concurrent Enrollment	364,577	364,942
At-Risk Regular Program	286,105	284,570
At-Risk - Youth-in-Custody	1,025,000	1,009,625
Student Success Block Grant	764,599	750,000
Retirement and Social Security	9,696,173	-
Pupil Transportation	3,783,121	3,455,767
School Nurses	48,000	50,425
School Trust Lands	1,366,000	1,375,000
Extended Day Kindergarten	319,706	316,510
Driver Education	205,843	203,785
Reading Achievement	302,000	298,980
Library Books & Supplies	28,388	27,000
Teacher Supplies and Materials	625,354	286,333
Educator Salary Adjustments	8,561,369	8,544,246
Instructional Technology	973,168	-
Other Sources	1,508,330	808,734
Total Other State Revenues	<u>30,130,899</u>	<u>18,045,765</u>
Total State Sources	<u>114,214,455</u>	<u>113,803,323</u>
Federal Sources:		
Special Education	7,487,640	8,490,723
Applied Technology	351,966	335,575
Other Restricted Grants through State	396,359	462,734
ARRA Stabilization	6,518,822	-
NCLBA Title IA - Poverty	4,007,720	4,000,042
NCLBA Title IIA - Teacher Quality	876,083	844,491
NCLBA Title IIIA - English Language	193,762	195,308
NCLBA Title IVA - Safe & Drug Free	70,982	72,047
Total Federal Sources	<u>19,903,334</u>	<u>14,400,920</u>
Total Revenues	<u>\$196,048,834</u>	<u>\$195,738,239</u>



## *General Fund Budgeted Expenditures*



## Financial Section



Canyons School District  
General Fund  
Expenditures

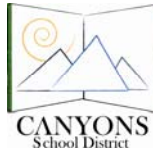
	<i>Final Budget 2009-2010</i>	<i>Budget 2010-2011</i>
Instruction:		
Salaries:		
Teachers - Certificated	\$ 77,696,404	\$ 75,195,314
Substitute Teachers	1,300,000	1,274,000
Teacher Aides & Paraprofessionals	6,659,301	6,512,130
Total Salaries	85,655,705	82,981,444
Employee Benefits:		
State Retirement	12,622,144	13,847,460
Social Security	6,546,598	6,342,145
Group Insurance	13,642,080	14,200,808
Disability Insurance	270,825	273,023
Worker's Compensation	690,426	669,032
Total Employee Benefits	33,772,073	35,332,468
Contracted Services	686,200	674,000
Other Purchased Services	685,000	660,000
Field Trips	85,000	85,000
Total Purchased Services	1,456,200	1,419,000
Supplies	3,740,482	3,764,227
Textbooks	1,852,607	2,342,607
Software	166,450	165,000
Total Supplies and Materials	5,759,539	6,271,834
Instructional Equipment	1,203,000	1,255,000
Computer Equipment	880,400	930,400
Other	331,337	366,787
Total Equipment and Other	2,414,737	2,552,187
Total Instruction	\$129,058,254	\$128,556,933
Student Services:		
Salaries:		
Director's and Coordinators	237,566	232,316
Attendance and Social Workers	113,873	111,356
Guidance Personnel	2,193,000	2,144,535
Health Services Personnel	416,000	406,806
Psychological Personnel	1,269,900	1,241,835
Secretarial and Clerical	256,336	250,671
Total Salaries	4,486,675	4,387,520
Employee Benefits	1,877,252	1,969,130
Purchased Services	566,500	961,500
Supplies and Materials	94,250	97,000
Total Student Support	7,024,677	7,415,150
Staff Services:		
Salaries:		
Director's and Coordinators	2,571,964	2,515,124
Media Personnel	912,000	891,845
Secretarial and Clerical	468,471	458,118
Aides and Paraprofessionals	565,458	552,961
Total Salaries	4,517,893	4,418,048
Employee Benefits	1,509,773	1,585,027
Purchased Services	969,000	1,151,000
Supplies and Materials	378,500	384,500
Library Books	371,185	368,592
Total Instructional Staff Support	\$ 7,746,351	\$ 7,907,167



*Canyons School District**General Fund  
Expenditures*

	<i>Final Budget 2009-2010</i>	<i>Budget 2010-2011</i>
District Administration:		
Salaries:		
Board of Education	\$ 91,000	\$ 88,989
Superintendent and Assistants	928,559	908,038
Secretarial and Clerical	365,288	357,216
Total Salaries	1,384,847	1,354,242
Employee Benefits	532,643	560,034
Purchased Services	217,133	271,300
Supplies and Other	154,881	158,406
Total District Admin Support	2,289,504	2,343,982
School Administration:		
Salaries:		
Principals and Assistants	6,814,000	6,749,466
Secretarial and Clerical	3,284,420	3,211,834
Total Salaries	10,098,420	9,961,300
Employee Benefits	3,608,506	3,823,223
Purchased Services and Other	257,547	312,584
Total School Admin Support	13,964,473	14,097,107
Central Support Services:		
Salaries:		
Business Administrator and Directors	1,385,429	1,354,811
Secretarial and Clerical	1,341,730	1,312,078
Other Classified Personnel	2,171,840	2,123,842
Total Salaries	4,898,999	4,790,731
Employee Benefits	1,871,585	1,964,349
Purchased Services	3,172,240	3,208,240
Supplies and Materials	604,776	607,478
Total Central Support	\$ 10,547,600	\$ 10,570,798

## Financial Section



Canyons School District

General Fund  
Expenditures

	<i>Final Budget 2009-2010</i>	<i>Budget 2010-2011</i>
Operation & Maintenance of Plant:		
Salaries:		
Secretarial and Clerical	\$ 138,617	\$ 113,446
Custodial/Maintenance Supervisors	497,000	486,016
Custodial/Maintenance Personnel	5,531,500	5,409,254
Custodial/Maintenance - Hourly	1,519,084	1,485,512
Total Salaries	7,686,201	7,494,228
Employee Benefits	3,036,098	3,156,853
Purchased Services	540,750	623,500
Repairs and Parts	1,199,333	1,249,028
Supplies and Materials	911,230	964,034
Water and Sewer	1,326,216	1,333,643
Natural Gas	2,158,509	2,169,503
Electricity	4,231,680	4,256,967
Total Operation & Maintenance	21,090,017	21,247,756
Student Transportation:		
Salaries:		
Secretarial and Clerical	75,018	73,360
Transportation Supervisors	102,659	100,390
Bus Drivers	2,698,823	2,639,179
Mechanics, Analysts and Others	714,807	699,010
Total Salaries	3,591,307	3,511,939
Employee Benefits	1,692,071	1,765,926
Purchased Services	190,355	198,000
Supplies and Materials	77,175	77,220
Motor Fuel	635,300	690,000
Tires and Lubricants	60,550	65,000
Repair Parts	268,550	271,000
Total Transportation	6,515,308	6,579,085
Total Expenditures	\$198,236,184	\$198,717,978

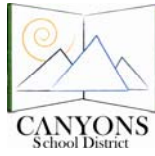


## ***Non K-12 Programs Fund***

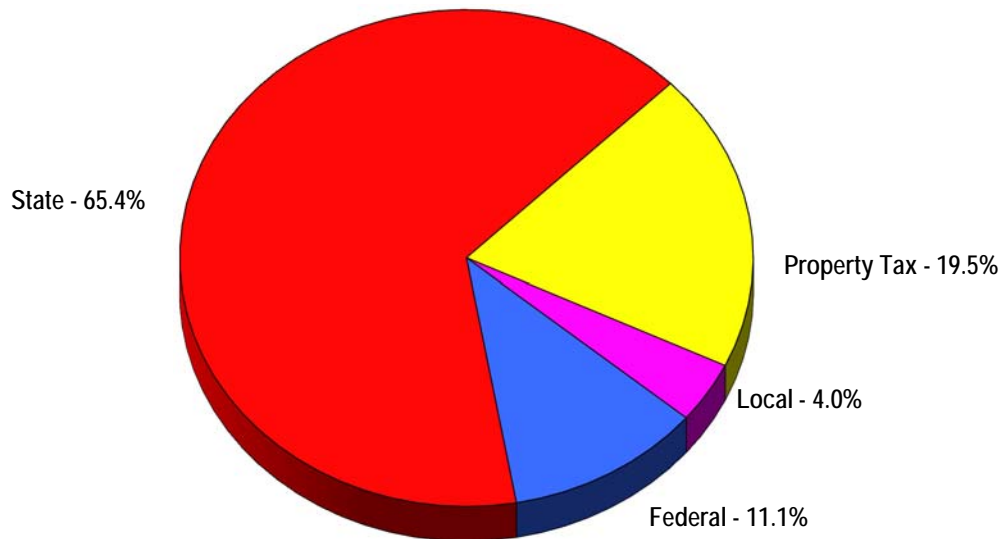
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The purpose of this fund is to account for the costs of programs that are not part of the basic educational program of kindergarten through 12<sup>th</sup> grade. Included in the fund are Federal and State funded programs for Special Education Preschool, Adult Education and other non K-12 programs. The costs associated with providing recreational programs within the District are also included in this fund. The recreational programs are financed by a property tax levy as authorized by Utah Code 11-2-7.

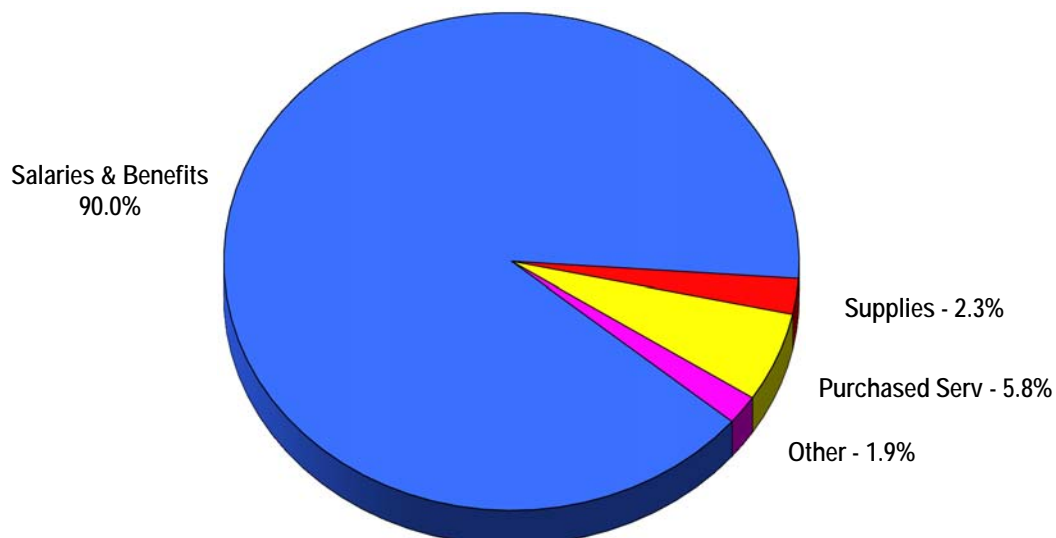
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## ***Non K-12 Programs Fund Revenue Sources***



## ***Budgeted Expenditures***



## Financial Section



Canyons School District

Non K-12 Programs Fund

	<i>Final Budget 2009-2010</i>	<i>Budget 2010-2011</i>
Revenues:		
Local Sources	\$1,367,192	\$1,388,837
State Sources	4,531,184	3,870,152
Federal Sources	587,207	658,554
Total Revenues	6,485,583	5,917,543
Expenditures:		
Non-Instructional Services	6,176,520	6,169,880
Total Expenditures	6,176,520	6,169,880
Excess (Deficiency) of Revenues Over Expenditures	309,063	(252,337)
Other Financing Sources (Uses):		
Transfers In (Out)	-	-
Total Other Financing Sources (Uses)	-	-
Net Change in Fund Balances	309,063	(252,337)
Fund Balances - Beginning of Year	-	309,063
Fund Balances - End of Year	\$ 309,063	\$ 56,726
Fund Balances:		
Assigned	309,063	56,726
Total Fund Balances	\$ 309,063	\$ 56,726

## Financial Section



Canyons School District

Non K-12 Programs Fund  
Revenues

	<i>Final Budget 2009-2010</i>	<i>Budget 2010-2011</i>
Local Sources:		
Property Taxes	\$1,052,115	\$1,073,587
Registered Vehicles Fee-in-Lieu	79,477	80,250
Tuitions	166,790	168,500
Earnings on Investments	15,000	15,000
Other Local Revenue	53,810	51,500
Total Local Sources	1,367,192	1,388,837
State Sources:		
Special Education - Pre-School	1,336,105	914,759
Adult High School	1,450,393	1,273,567
South Park Academy	1,123,657	1,068,657
Flexible Allocation	120,000	120,000
Other State Revenue	501,029	493,169
Total State Sources	4,531,184	3,870,152
Federal Sources:		
Special Education - IDEA	425,000	435,000
Special Education - Pre-School	91,000	145,205
ARRA Preschool	32,141	39,283
Adult Basic Education	39,066	39,066
Total Federal Sources	587,207	658,554
Total Revenues	\$6,485,583	\$6,169,880

## Financial Section



*Canyons School District*

*Non K-12 Programs Fund*

*Expenditures*

	<i>Final Budget 2009-2010</i>	<i>Budget 2010-2011</i>
Non-Instructional Services		
Salaries	\$4,109,120	\$4,033,761
Employee Benefits	1,452,606	1,515,310
Purchased Services	352,100	358,600
Supplies	144,334	144,004
Equipment	22,880	25,000
Indirect Costs to M & O Fund	95,480	93,205
Total Expenditures	\$6,176,520	\$6,169,880





## ***District Activity Fund***

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District activity funds belong to the District, are used to support its co-curricular and extra-curricular activities in the schools, and are administered by the individual schools. This fund includes all monies that flow through the individual school checking accounts including athletic programs, class fees, vending receipts, student activity fees, etc.

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## Financial Section



Canyons School District

District Activity Fund

Summary Statement of Revenues, Expenses, and Changes in Fund Balances

	<i>Final Budget 2009-2010</i>	<i>Budget 2010-2011</i>
Local Revenues:		
Student Fees and Admissions	\$5,400,000	\$5,508,000
Fundraising and Other	520,000	530,400
Total Operating Revenues	5,920,000	6,038,400
Expenditures:		
Instruction:		
Purchased Services	300,000	306,000
Supplies and Textbooks	4,650,000	4,743,000
Equipment and Other	350,000	357,000
Total Operating Expenses	5,300,000	5,406,000
Excess (Deficiency) of Revenues Over Expenditures	620,000	632,400
Other Financing Sources (Uses):		
Transfers In	-	-
Total Other Financing Sources	-	-
Net Change in Fund Balances	620,000	632,400
Fund Balances - Beginning of Year	-	4,065,294
Allocated from Jordan School District	3,445,294	-
Fund Balances - End of Year	\$4,065,294	\$4,697,694
Fund Balances:		
Assigned	4,065,294	4,697,694
Total Fund Balances	\$4,065,294	\$4,697,694



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## ***Canyons Education Foundation***

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The Canyons Education Foundation was established as a non-profit organization to secure and manage funds from the private sector which are used to foster, promote, and enhance public education programs.

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**Canyons Education Foundation****Summary Statement of Revenues, Expenditures, and Changes in Fund Balances**

	<b><i>Final Budget 2009-2010</i></b>	<b><i>Budget 2010-2011</i></b>
<b>Revenues:</b>		
Local Contributions	\$ 75,000	\$ 250,000
Interest Income	5,000	5,000
<b>Total Revenues</b>	<b>80,000</b>	<b>255,000</b>
<b>Expenditures:</b>		
Salaries	-	130,061
Benefits	-	50,509
Purchased Services	9,000	9,000
Supplies	13,000	2,500
Awards	170,000	50,000
<b>Total Expenditures</b>	<b>192,000</b>	<b>242,070</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(112,000)</b>	<b>12,930</b>
<b>Net Change in Fund Balances</b>	<b>(112,000)</b>	<b>12,930</b>
<b>Fund Balances - Beginning of Year</b>	<b>-</b>	<b>276,498</b>
Allocated from Jordan School District	388,498	-
<b>Fund Balances - End of Year</b>	<b>\$ 276,498</b>	<b>\$ 289,428</b>
<b>Fund Balances:</b>		
Assigned	276,498	289,428
<b>Total Fund Balances</b>	<b>\$ 276,498</b>	<b>\$ 289,428</b>



## ***Nutrition Fund***

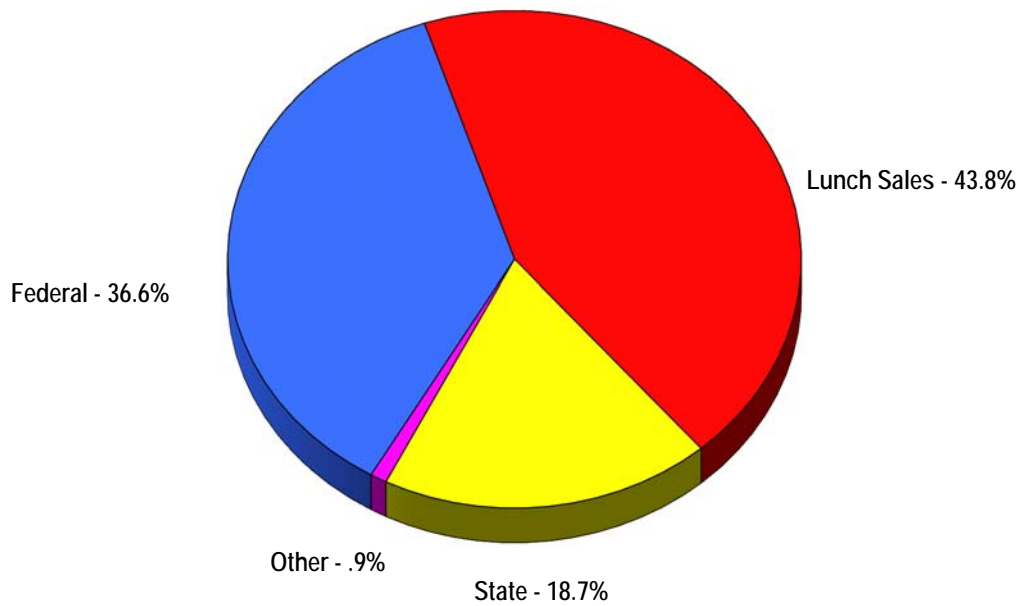
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The purpose of the Nutrition Fund is to account for the food service activities of the District as required by State and Federal law. Financing is provided by local sales along with substantial subsidies from the State of Utah and the U.S. Government.

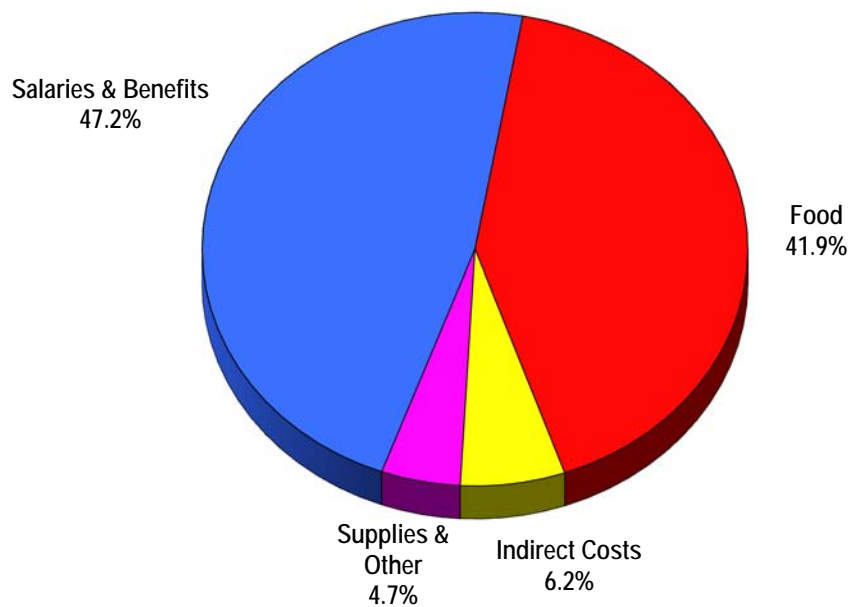
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## ***Nutrition Fund Revenue Sources***



## ***Budgeted Expenditures***



## Financial Section



### Canyons School District

#### Nutrition Fund

#### Summary Statement of Revenues, Expenditures, and Changes in Fund Balances

	<b><i>Final Budget 2009-2010</i></b>	<b><i>Budget 2010-2011</i></b>
<b>Revenues:</b>		
Local Sources	\$ 5,424,347	\$ 5,357,800
State Sources	2,200,500	2,233,508
Federal Sources	4,422,687	4,378,833
Total Revenues	12,047,534	11,970,141
<b>Expenditures:</b>		
Food Services	12,145,129	12,243,725
Total Expenditures	12,145,129	12,243,725
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(97,595)	(273,584)
<b>Fund Balances - Beginning of Year</b>	-	2,316,235
Allocated from Jordan School District	2,413,830	-
<b>Fund Balances - End of Year</b>	<b>\$ 2,316,235</b>	<b>\$ 2,042,651</b>
<b>Fund Balances:</b>		
Non-Spendable	460,117	450,915
Assigned	1,856,118	1,591,736
<b>Total Fund Balances</b>	<b>\$ 2,316,235</b>	<b>\$ 2,042,651</b>



*Canyons School District**Nutrition Fund**Revenues*

	<i>Final Budget 2009-2010</i>	<i>Budget 2010-2011</i>
Local Sources:		
Sales to Pupils	\$ 5,109,347	\$ 5,040,000
Sales to Adults	210,000	205,800
Interest on Investments	35,000	40,000
Other Local Revenue	70,000	72,000
Total Local Sources	5,424,347	5,357,800
State Sources:		
School Lunch	2,200,500	2,233,508
Total State Sources	2,200,500	2,233,508
Federal Sources:		
Lunch Reimbursement	4,422,687	4,378,833
Total Federal Sources	4,422,687	4,378,833
Total Revenues	\$12,047,534	\$11,970,141

## Financial Section



Canyons School District

Nutrition Fund

Expenditures

	<i>Final Budget 2009-2010</i>	<i>Budget 2010-2011</i>
Food Services:		
Salaries	\$ 3,780,754	\$ 3,697,200
Employee Benefits	2,015,365	2,095,525
Purchased Services	98,210	100,100
Supplies	220,250	228,000
Food	5,177,000	5,125,000
Equipment	113,550	242,000
Indirect Costs	740,000	755,900
Total Expenditures	<u>\$12,145,129</u>	<u>\$12,243,725</u>

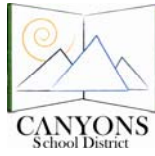


## ***Capital Outlay Fund***

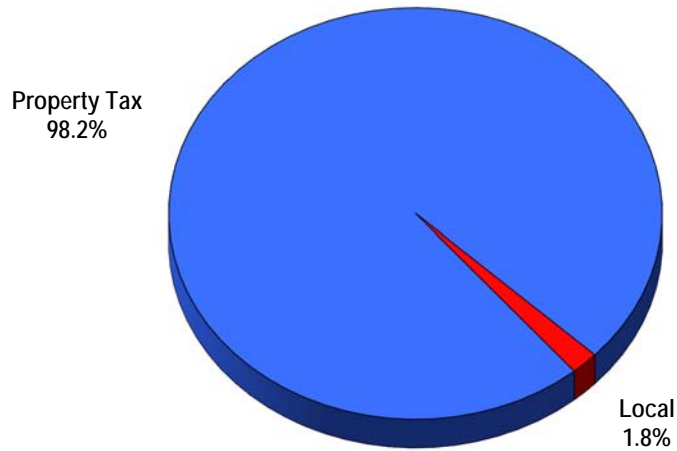
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The purpose of the Capital Outlay Fund is to account for the costs incurred in acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing quality educational programs for all students within the District. Financing is provided by a property tax levy as authorized by 53A-16-104.

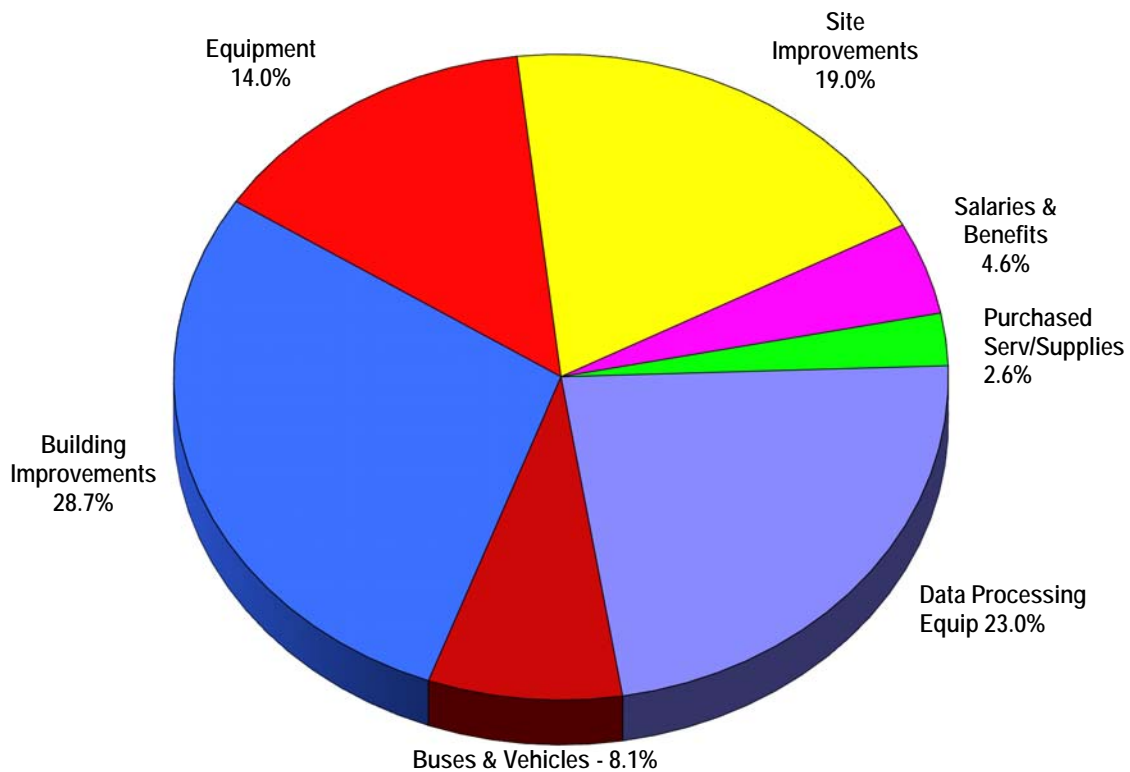
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## Capital Outlay Fund Revenue Sources



## Budgeted Expenditures



## Financial Section



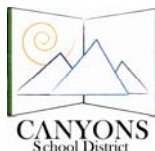
Canyons School District

Capital Outlay Fund

Summary Statement of Revenues, Expenditures, and Changes in Fund Balances

	<i>Final Budget 2009-2010</i>	<i>Budget 2010-2011</i>
Revenues:		
Local Sources	\$31,475,108	\$27,232,641
State Sources	100,000	-
Total Revenues	31,575,108	27,232,641
Expenditures:		
Capital Outlay	16,157,492	20,640,875
Total Expenditures	16,157,492	20,640,875
Excess (Deficiency) of Revenues Over Expenditures	15,417,616	6,591,766
Other Financing Sources (Uses):		
Transfers In (Out)	-	(2,000,000)
Sale of Equipment	-	-
Sale of Real Property	-	-
Total Other Financing Sources	-	(2,000,000)
Net Change in Fund Balances	15,417,616	4,591,766
Fund Balances - Beginning of Year	-	76,543,735
Allocated from Jordan School District	61,126,119	-
Fund Balances - End of Year	\$76,543,735	\$81,135,501
Fund Balances:		
Committed	55,000,000	60,000,000
Assigned	21,543,735	21,135,501
Total Fund Balances	\$76,543,735	\$81,135,501

## Financial Section



Canyons School District

Capital Outlay Fund  
Revenues

	<i>Final Budget 2009-2010</i>	<i>Budget 2010-2011</i>
State Sources:		
Capital Foundation	\$ 100,000	\$ -
Local Sources:		
Property Taxes	\$28,980,312	24,610,641
Registered Vehicles Fee-in-Lieu	2,044,796	2,122,000
Earnings on Investments	450,000	500,000
Total Local Sources	31,475,108	27,232,641
Total Revenues	\$31,575,108	\$27,232,641

## Financial Section



Canyons School District

Capital Outlay Fund  
Expenditures

	<i>Final Budget 2009-2010</i>	<i>Budget 2010-2011</i>
Capital Outlay:		
Salaries	\$ 695,166	\$ 679,803
Employee Benefits	263,026	276,636
Purchased Services	477,300	527,300
Supplies	12,500	12,500
Land and Improvements	815,000	3,925,000
Buildings and Improvements	4,895,000	5,901,000
Data Processing Equipment	3,785,000	4,748,000
Equipment	2,865,000	2,898,136
Buses	2,000,000	1,350,000
Vehicles	349,500	322,500
Total Expenditures	<u>\$16,157,492</u>	<u>\$20,640,875</u>



## Financial Section



*Canyons School District  
Capital Outlay Fund  
Detailed Budget by Location*

Description	Budget 2010-11
<u>Alta View Elementary</u>	
HVAC Upgrades	\$ 40,000
School Equipment	21,460
ETI Equipment	8,000
	<u>\$ 69,460</u>
<u>Altara Elementary</u>	
School Equipment	\$ 27,246
ETI Equipment	8,000
	<u>\$ 35,246</u>
<u>Bell View Elementary</u>	
School Equipment	\$ 20,170
ETI Equipment	8,000
	<u>\$ 28,170</u>
<u>Bella Vista Elementary</u>	
School Equipment	\$ 22,125
ETI Equipment	8,000
	<u>\$ 30,125</u>
<u>Brookwood Elementary</u>	
School Equipment	\$ 22,633
ETI Equipment	8,000
	<u>\$ 30,633</u>
<u>Butler Elementary</u>	
School Equipment	\$ 18,685
ETI Equipment	8,000
	<u>\$ 26,685</u>
<u>Canyon View Elementary</u>	
School Equipment	\$ 23,571
ETI Equipment	8,000
	<u>\$ 31,571</u>
<u>Copper View Elementary</u>	
Playground Improvements	\$ 100,000
School Equipment	22,359
ETI Equipment	8,000
	<u>\$ 130,359</u>
<u>Crescent Elementary</u>	
School Equipment	\$ 26,190
ETI Equipment	8,000
	<u>\$ 34,190</u>
<u>Draper Elementary</u>	
School Equipment	\$ 26,308
ETI Equipment	8,000
	<u>\$ 34,308</u>
<u>East Midvale Elementary</u>	
Parking Lot Renovation	\$ 750,000
School Equipment	25,878
ETI Equipment	8,000
	<u>\$ 783,878</u>

## Financial Section



*Canyons School District  
Capital Outlay Fund  
Detailed Budget by Location*

Description	Budget 2010-11
<u>East Sandy Elementary</u>	
Parking Lot Renovation	\$ 500,000
Playground Improvements	200,000
Storage Sheds	50,000
School Equipment	26,229
ETI Equipment	8,000
	<u>\$ 784,229</u>
<u>Edgemont Elementary</u>	
School Equipment	\$ 24,979
ETI Equipment	8,000
	<u>\$ 32,979</u>
<u>Granite Elementary</u>	
School Equipment	\$ 20,092
ETI Equipment	8,000
	<u>\$ 28,092</u>
<u>Lone Peak Elementary</u>	
School Equipment	\$ 30,138
ETI Equipment	8,000
	<u>\$ 38,138</u>
<u>Midvale Elementary</u>	
School Equipment	\$ 27,128
ETI Equipment	8,000
	<u>\$ 35,128</u>
<u>Midvalley Elementary</u>	
School Equipment	\$ 22,242
ETI Equipment	8,000
	<u>\$ 30,242</u>
<u>Oak Hollow Elementary</u>	
School Equipment	\$ 34,165
ETI Equipment	8,000
	<u>\$ 42,165</u>
<u>Oakdale Elementary</u>	
School Equipment	\$ 21,539
ETI Equipment	8,000
	<u>\$ 29,539</u>
<u>Park Lane Elementary</u>	
School Equipment	\$ 20,092
ETI Equipment	8,000
	<u>\$ 28,092</u>
<u>Peruvian Park Elementary</u>	
HVAC Upgrades	\$ 50,000
Remodeling Main Office	20,000
Playground Improvements	100,000
School Equipment	17,669
ETI Equipment	8,000
	<u>\$ 195,669</u>
<u>Quail Hollow Elementary</u>	
School Equipment	\$ 20,796
ETI Equipment	8,000
	<u>\$ 28,796</u>

## Financial Section



Canyons School District

Capital Outlay Fund

Detailed Budget by Location

Description	Budget 2010-11
<u>Ridgecrest Elementary</u>	
School Equipment	\$ 17,200
ETI Equipment	8,000
	<u>\$ 25,200</u>
<u>Sandy Elementary</u>	
School Equipment	\$ 28,262
ETI Equipment	8,000
	<u>\$ 36,262</u>
<u>Silver Mesa Elementary</u>	
School Equipment	\$ 17,512
ETI Equipment	8,000
	<u>\$ 25,512</u>
<u>Sunrise Elementary</u>	
School Equipment	\$ 28,301
ETI Equipment	8,000
	<u>\$ 36,301</u>
<u>Sunrise Elementary</u>	
School Equipment	\$ 34,907
ETI Equipment	8,000
	<u>\$ 42,907</u>
<u>Willow Canyon Elementary</u>	
School Equipment	\$ 20,327
ETI Equipment	8,000
	<u>\$ 28,327</u>
<u>Willow Springs Elementary</u>	
School Equipment	\$ 31,897
ETI Equipment	8,000
	<u>\$ 39,897</u>
<u>Albion Middle School</u>	
School Equipment	\$ 41,197
ETI Equipment	16,000
	<u>\$ 57,197</u>
<u>Butler Middle School</u>	
School Equipment	\$ 40,312
ETI Equipment	16,000
	<u>\$ 56,312</u>
<u>Crescent View Middle School</u>	
Kitchen Upgrades	\$ 40,000
Media/Counseling Centers Remodel	60,000
School Equipment	62,702
ETI Equipment	16,000
	<u>\$ 178,702</u>

## Financial Section



Canyons School District

Capital Outlay Fund

Detailed Budget by Location

Description	Budget 2010-11
<u>Eastmont Middle School</u>	
Plumbing Upgrades	\$ 50,000
Roof Repairs	400,000
Gymnasium Bleachers	100,000
Sprinkler System	200,000
West Field Area Improvements	200,000
School Equipment	37,082
ETI Equipment	16,000
	<u>\$1,003,082</u>
<u>Indian Hills Middle School</u>	
School Equipment	\$ 48,100
ETI Equipment	16,000
	<u>\$ 64,100</u>
<u>Midvale Middle School</u>	
School Equipment	\$ 34,427
ETI Equipment	16,000
	<u>\$ 50,427</u>
<u>Mount Jordan Middle School</u>	
School Equipment	\$ 24,293
ETI Equipment	16,000
	<u>\$ 40,293</u>
<u>Union Middle School</u>	
School Equipment	\$ 36,905
ETI Equipment	16,000
	<u>\$ 52,905</u>
<u>Alta High School</u>	
Energy/Lighting Improvements	\$ 183,775
Entry Doors	200,000
Electrical Upgrades	147,225
Baseball Field Bleachers	100,000
Renovating Softball Field for Title IX	100,000
Locker Replacements	80,000
Storage Sheds	50,000
School Equipment	122,463
ETI Equipment	32,000
	<u>\$1,015,463</u>
<u>Brighton High School</u>	
Track Replacement	\$ 700,000
Roof Repairs	200,000
Remodeling Weight Room	50,000
Replace Sawdust Collector	100,000
School Equipment	89,866
ETI Equipment	32,000
	<u>\$1,171,866</u>
<u>Hillcrest High School</u>	
School Equipment	\$ 76,787
ETI Equipment	32,000
	<u>\$ 108,787</u>

## Financial Section



Canyons School District

Capital Outlay Fund

Detailed Budget by Location

Description	Budget 2010-11	Total
<u>Jordan High School</u>		
School Equipment	\$ 85,902	
ETI Equipment	32,000	
	\$ 117,902	
Total Budgeted Costs at School Locations		\$ 6,659,136
Facility Support Services:		
Salaries and Benefits		530,596
Purchased Services and Supplies		114,800
Architects		500,000
District--Wide Site Repairs		
Asphalt Repairs	225,000	
Sidewalks	100,000	
Sprinklers	150,000	
Bleachers	200,000	
Other Site upgrades	174,300	
Total District--Wide Site Repairs		849,300
District--Wide Building Improvements		
Remodeling Contingency	1,000,000	
Carpeting	150,000	
Paint	100,000	
Roof Repairs	250,000	
Air Quality	20,000	
HVAC	100,000	
Whiteboards/Countertops	50,000	
Asbestos Removal	100,000	
Security	150,000	
Classroom Audio	200,000	
Gym Floors	75,000	
Plumbing	50,000	
Remodeling	110,000	
Kitchen Upgrades/Grease Traps	250,000	
Auditorium Seating	150,000	
Storage Sheds	50,000	
Ednet	350,000	
Electrical Upgrades	200,000	
Risk Management	200,000	
ADA Compliance	40,000	
Portables and Set-up	400,000	
Total District--Wide Building Improvements		3,995,000
Special Projects		200,000
Energy Improvements		25,000
Custodial Equipment		195,000
Equipment and Tools		80,000
Maintenance Vehicles		227,500
Total Facility Support Services		6,717,196

## Financial Section



*Canyons School District*

*Capital Outlay Fund*

*Detailed Budget by Location*

Description	Budget 2010-11	Total
Information Technology Support Services		
Salaries and Benefits		425,843
Network Improvements		1,819,852
Computer Equipment		250,000
IT Projects		1,678,148
Data Center		100,000
Wireless Networks		550,000
Total Information Technology Support Services		4,823,843
Transportation Support Services		
Transportation Site Upgrade		25,700
School Buses		1,350,000
Total Transportation Support Services		1,375,700
Central Support Services		
Plumbing Upgrades		110,000
Auditorium Upgrades and Paint		125,000
Central Equipment		250,000
Copy Machine Replacement District-Wide		500,000
Driver's Ed Cars		80,000
Total Central Support Services		1,065,000
Total Capital Outlay Fund Expenditures		\$20,640,875

## Financial Section



Canyons School District

Capital Outlay Fund

Summarized Expenditures by Location

Description	Final Budget 2009-10	Budget 2010-11
Alta View Elementary	\$ 28,457	\$ 69,460
Altara Elementary	30,541	35,246
Bell View Elementary	55,642	28,170
Bella Vista Elementary	29,352	30,125
Brookwood Elementary	47,270	30,633
Butler Elementary	41,649	26,685
Canyon View Elementary	68,518	31,571
Copperview Elementary	34,684	130,359
Crescent Elementary	52,797	34,190
Draper Elementary	63,674	34,308
East Midvale Elementary	36,045	783,878
East Sandy Elementary	32,008	784,229
Edgemont Elementary	47,779	32,979
Granite Elementary	22,242	28,092
Lone Peak Elementary	77,838	38,138
Midvale Elementary	30,740	35,128
Midvalley Elementary	198,344	30,242
Oak Hollow Elementary	28,032	42,165
Oakdale Elementary	53,200	29,539
Park Lane Elementary	30,739	28,092
Peruvian Park Elementary	24,602	195,669
Quail Hollow Elementary	29,643	28,796
Ridgecrest Elementary	32,544	25,200
Sandy Elementary	56,653	36,262
Silver Mesa Elementary	54,949	25,512
Sprucewood Elementary	43,250	36,301
Sunrise Elementary	34,420	42,907
Willow Canyon Elementary	45,123	28,327
Willow Springs Elementary	50,390	39,897
Albion Middle	47,006	57,197
Butler Middle	44,725	56,312
Crescent View Middle	110,912	178,702
Eastmont Middle	77,216	1,003,082
Indian Hills Middle	105,699	64,100
Midvale Middle	51,738	50,427
Mount Jordan Middle	71,146	40,293
Union Middle	108,175	52,905
Alta High	532,188	1,015,463
Brighton High	755,303	1,171,866
Hillcrest High	101,985	108,787
Jordan High	153,891	117,902
Canyons Tech Center	2,797	-
Jordan Valley	43,585	-
Jordan Resource Center	9,013	-
Facility Support Services	5,353,850	6,717,196
Information Technology Support Services	4,253,661	4,823,843
Transportation Support Services	1,616,770	1,375,700
Central Support Services	1,336,707	1,065,000
Total Expenditures	\$ 16,157,492	\$ 20,640,875





## ***Debt Service Fund***

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The Debt Service Fund provides revenue to service the debt on bonds sold to finance new school construction, purchase property for future school sites, and make major building and school renovations. The general obligation bonds were issued before the Jordan School District was divided. However, property owners in the Canyons School District are still responsible for its share of the debt. The debt share is divided between the two districts with Canyons owing 58% of the debt and Jordan the remaining 42%. The percentages are based on assessed valuation at the time of the District split.

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## Financial Section



Canyons School District

Debt Service Fund

Summary Statement of Revenues, Expenses, and Changes in Fund Balances

	<i>Final Budget 2009-2010</i>	<i>Budget 2010-2011</i>
Local Revenues:		
Property Tax	\$22,411,000	\$21,422,000
Registered Vehicles Fee-in-Lieu	1,949,000	1,843,000
Interest Income	58,000	70,000
Total Operating Revenues	24,418,000	23,335,000
Expenditures:		
Bond Principal	17,953,900	16,837,400
Bond Interest	7,062,666	6,335,448
Bank Fees	4,350	4,350
Total Operating Expenses	25,020,916	23,177,198
Excess (Deficiency) of Revenues Over Expenditures	(602,916)	157,802
Fund Balances - Beginning of Year	-	865,130
Allocated from Jordan School District	1,468,046	-
Fund Balances - End of Year	\$ 865,130	\$ 1,022,932

## Financial Section



### CANYONS SCHOOL DISTRICT

#### SCHEDULE OF OUTSTANDING GENERAL OBLIGATION BONDS General Long-Term Debt

		2010	2011	2012	2013	2014	2015	2016
Series 1997A	Principal	\$ 3,035,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 37,870,000	Interest	159,337	-	-	-	-	-	-
Series 2000	Principal	1,025,000	- a	- a	- a	- a	- a	-
\$ 14,500,000	Interest	51,250	- a	- a	- a	- a	- a	-
Series 2001	Principal	675,000	705,000	735,000	765,000	800,000	840,000	875,000
\$ 10,000,000	Interest	234,755	206,068	176,105	144,868	111,972	76,772	39,812
Series 2002	Principal	5,340,000	6,600,000	6,810,000	7,075,000	2,550,000	1,250,000	-
\$ 39,540,000	Interest	1,118,625	938,400	707,400	435,000	152,000	50,000	-
Series 2003	Principal	685,000	710,000	740,000	765,000	800,000	830,000	865,000
\$ 20,200,000	Interest	224,475	203,925	182,625	158,575	131,800	103,800	70,600
Series 2003A	Principal	1,250,000	1,275,000	1,350,000	1,400,000	1,450,000	1,525,000	1,575,000
\$ 20,000,000	Interest	513,100	469,350	422,175	370,875	317,675	262,575	203,100
Series 2004	Principal	5,345,000	5,600,000	5,870,000	-	-	-	-
\$ 30,585,000	Interest	756,675	516,150	264,150	-	-	-	-
Series 2004A	Principal	900,000	930,000	960,000	1,000,000	1,035,000	1,075,000	1,120,000
\$ 15,000,000	Interest	393,925	364,675	334,450	300,850	265,850	229,625	192,000
Series 2005	Principal	1,550,000	1,635,000	1,675,000	1,755,000	1,820,000	1,885,000	1,965,000
\$ 25,000,000	Interest	823,206	768,956	709,688	646,875	576,675	503,875	428,475
Series 2006	Principal	825,000	850,000	900,000	925,000	965,000	1,000,000	1,050,000
\$ 15,000,000	Interest	502,226	469,225	435,225	399,225	362,225	323,625	283,625
Series 2007	Principal	10,325,000	10,725,000	11,175,000	11,600,000	12,075,000	12,550,000	13,050,000
\$196,000,000	Interest	7,399,437	6,986,438	6,557,438	6,110,438	5,646,438	5,163,438	4,661,438
Total		<u>\$43,132,011</u>	<u>\$39,953,187</u>	<u>\$40,004,256</u>	<u>\$33,851,706</u>	<u>\$29,059,635</u>	<u>\$ 27,668,710</u>	<u>\$26,379,050</u>
Total Principal		\$30,955,000	\$29,030,000	\$30,215,000	\$25,285,000	\$21,495,000	\$ 20,955,000	\$20,500,000
Total Interest		<u>12,177,011</u>	<u>10,923,187</u>	<u>9,789,256</u>	<u>8,566,706</u>	<u>7,564,635</u>	<u>6,713,710</u>	<u>5,879,050</u>
Total		<u>\$43,132,011</u>	<u>\$39,953,187</u>	<u>\$40,004,256</u>	<u>\$33,851,706</u>	<u>\$29,059,635</u>	<u>\$ 27,668,710</u>	<u>\$26,379,050</u>
Canyons SD Principal		\$17,953,900	\$16,837,400	\$17,524,700	\$14,665,300	\$12,467,100	\$ 12,153,900	\$11,890,000
Canyons SD Interest		7,062,666	6,335,448	5,677,768	4,968,689	4,387,488	3,893,952	3,409,849
Jordan SD Principal		13,001,100	12,192,600	12,690,300	10,619,700	9,027,900	8,801,100	8,610,000
Jordan SD Interest		<u>5,114,345</u>	<u>4,587,739</u>	<u>4,111,488</u>	<u>3,598,017</u>	<u>3,177,147</u>	<u>2,819,758</u>	<u>2,469,201</u>
Total		<u>\$43,132,011</u>	<u>\$39,953,187</u>	<u>\$40,004,256</u>	<u>\$33,851,706</u>	<u>\$29,059,635</u>	<u>\$ 27,668,710</u>	<u>\$26,379,050</u>

a The principal and interest payments were refunded by the Series 2002 bonds.

#### Bonds Payable Summary

Bonds Payable, June 30, 2009	\$ 293,015,000
Bonds Issued	-
Less Bond Principal Payment (2009-10)	<u>(30,955,000)</u>
Bonds Payable, June 30, 2010	262,060,000
Less Reported by Jordan School District	(110,065,200)
Less Canyon's Bond Principal Payments (2010-11)	<u>(16,837,400)</u>
Bonds Payable, June 30, 2011	\$ <u>135,157,400</u>



2017	2018	2019	2020	2021	2022	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,035,000
-	-	-	-	-	-	159,337
-	-	-	-	-	-	1,025,000
-	-	-	-	-	-	51,250
-	-	-	-	-	-	5,395,000
-	-	-	-	-	-	990,352
-	-	-	-	-	-	29,625,000
-	-	-	-	-	-	3,401,425
900,000	-	-	-	-	-	6,295,000
36,000	-	-	-	-	-	1,111,800
1,650,000	1,725,000	-	-	-	-	13,200,000
140,100	72,450	-	-	-	-	2,771,400
-	-	-	-	-	-	16,815,000
-	-	-	-	-	-	1,536,975
1,170,000	1,225,000	1,285,000	-	-	-	10,700,000
147,200	100,400	51,400	-	-	-	2,380,375
2,040,000	2,125,000	2,210,000	2,300,000	-	-	20,960,000
349,875	268,275	183,275	94,875	-	-	5,354,050
1,100,000	1,150,000	1,200,000	1,250,000	1,300,000	-	12,515,000
241,625	197,625	151,625	103,625	53,625	-	3,523,501
13,700,000	14,400,000	14,975,000	15,600,000	16,225,000	17,050,000	173,450,000
4,139,438	3,557,188	2,963,188	2,326,750	1,663,750	852,500	58,027,879
<u>\$25,614,238</u>	<u>\$24,820,938</u>	<u>\$23,019,488</u>	<u>\$21,675,250</u>	<u>\$19,242,375</u>	<u>\$ 17,902,500</u>	<u>\$372,323,344</u>
\$20,560,000	\$20,625,000	\$19,670,000	\$19,150,000	\$17,525,000	\$ 17,050,000	293,015,000
5,054,238	4,195,938	3,349,488	2,525,250	1,717,375	852,500	79,308,344
<u>\$25,614,238</u>	<u>\$24,820,938</u>	<u>\$23,019,488</u>	<u>\$21,675,250</u>	<u>\$19,242,375</u>	<u>\$ 17,902,500</u>	<u>\$372,323,344</u>
\$11,924,800	\$11,962,500	\$11,408,600	\$11,107,000	\$10,164,500	\$ 9,889,000	\$169,948,700
2,931,458	2,433,644	1,942,703	1,464,645	996,077	494,450	45,998,837
8,635,200	8,662,500	8,261,400	8,043,000	7,360,500	7,161,000	123,066,300
2,122,780	1,762,294	1,406,785	1,060,605	721,298	358,050	33,309,507
<u>\$25,614,238</u>	<u>\$24,820,938</u>	<u>\$23,019,488</u>	<u>\$21,675,250</u>	<u>\$19,242,375</u>	<u>\$ 17,902,500</u>	<u>\$372,323,344</u>

Computation of Legal Debt Margin - June 30, 2011

The general obligation indebtedness of the Board is limited to 4% of the value of taxable property in the District. The legal debt limit and additional debt incurring capacity of the Board are based on the estimated fair market value for 2010 and are calculated as follows:

Estimated 2010 Fair Market Value	\$ 27,800,000,000
Debt Limit (4% of Fair Market Value)	1,112,000,000
Less: General Obligation Debt	(135,157,400)
Additional Debt Incurring Capacity	<u>\$ 976,842,600</u>



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## ***Employee Benefits Self-Insurance Fund***

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The Self-Insurance Internal Service Fund was created to account for the costs of the District's self-insured plans for medical insurance, industrial insurance and unemployment compensation. Annual premiums are charged to the other funds based upon total projected expenditures. Benefit payments plus an administrative charge are made to third-party administrators who approve and process all claims.

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## Financial Section

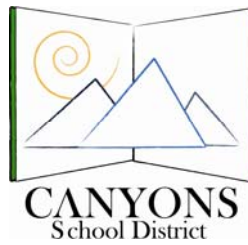


Canyons School District

Employee Benefits Self-Insurance Fund

Summary Statement of Revenues, Expenses, and Changes in Net Assets

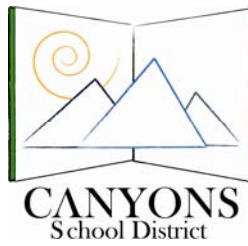
	<i>Final Budget 2009-2010</i>	<i>Budget 2010-2011</i>
Operating Revenues:		
Earnings on Investments	\$ 60,000	\$ 75,000
Program Insurance Premiums	16,785,000	17,304,000
Disability Premiums	370,000	370,000
COBRA Premiums	20,000	188,000
Employee Premiums	5,720,000	5,720,000
Worker's Comp Premiums	870,000	870,000
Total Operating Revenues	23,825,000	24,527,000
Operating Expenses:		
Salaries	115,116	112,572
Employee Benefits	51,575	54,086
Health and Accident Claims	16,900,000	17,300,000
Prescriptions	5,300,000	5,500,000
Dental and Optical Claims	672,000	700,000
Life Insurance	582,000	600,000
Worker's Comp Claims	242,000	250,000
Consultants	290,000	300,000
Purchased Services and Supplies	11,300	11,300
Total Operating Expenses	24,163,991	24,827,958
Net Income (Loss)	(338,991)	(300,958)
Net Assets - Beginning of Year	-	8,474,765
Allocated from Jordan School District	8,813,756	-
Net Assets - End of Year	\$8,474,765	\$8,173,807





# INFORMATIONAL SECTION





## Informational Section



Canyons School District

All Governmental Fund Types

Two Year Summary of Revenues, Expenditures and Fund Balances

	<i>Final Budget 2009-2010</i>	<i>Budget 2010-2011</i>
Revenues:		
Property Tax	\$ 107,535,639	\$ 107,379,439
Registered Vehicles Fee-in-Lieu	6,262,006	8,488,035
Interest on Investments	993,000	1,130,000
State Sources	121,046,139	119,906,983
Federal Sources	24,913,228	19,438,307
Miscellaneous	13,876,047	14,144,200
Total Revenues	274,626,059	270,486,964
Expenditures:		
Instruction	134,358,254	133,962,933
Support Services:		
Student Services	7,024,677	7,415,150
Staff Services	7,746,351	7,907,167
District Administration	2,289,504	2,343,982
School Administration	13,964,473	14,097,107
Central Services	10,547,600	10,570,798
Operation of Plant	21,090,017	21,247,756
Student Transportation	6,515,308	6,579,085
Non-Instructional Services	18,513,649	18,655,675
Capital Outlay	16,157,492	20,640,875
Debt Service	25,020,916	23,177,198
Total Expenditures	263,228,241	266,597,726
Excess (Deficiency) of Revenues Over Expenditures	11,397,818	3,889,238
Other Financing Sources (Uses):		
Sale of Equipment	-	-
Sale of Real Property	-	-
Transfers In/(Out)	-	-
Total Other Financing Sources (Uses)	-	-
Net Change in Fund Balances	11,397,818	3,889,238
Fund Balances - Beginning of Year	-	130,083,703
Allocated from Jordan School District	118,685,885	-
Fund Balances - End of Year	\$ 130,083,703	\$ 133,972,941



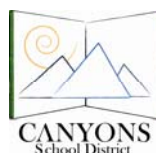
Canyons School District

The General Fund  
Three Year Budget Forecast

	Budget 2010-2011	Budget Forecast 2011-2012	Budget Forecast 2012-2013	Budget Forecast 2013-2014	Projected Growth Rate
<b>Revenues:</b>					
Property Tax	\$60,273,211	\$61,478,675	\$62,708,249	\$63,962,414	2.00%
Registered Vehicles Fee-in-Lieu	4,442,785	4,531,641	4,622,274	4,714,719	2.00%
Interest on Investments	500,000	510,000	520,200	530,604	2.00%
State Sources	113,803,323	115,510,373	117,243,029	119,001,674	1.50%
Federal Sources	14,400,920	14,832,948	15,277,936	15,736,274	3.00%
Miscellaneous	2,318,000	2,364,360	2,411,647	2,459,880	2.00%
<b>Total Revenues</b>	<b>195,738,239</b>	<b>199,227,997</b>	<b>202,783,335</b>	<b>206,405,565</b>	
<b>Expenditures:</b>					
Instruction	128,556,933	132,413,641	136,386,050	140,477,632	3.00%
Support Services:					
Student Services	7,415,150	7,600,529	7,790,542	7,985,306	2.50%
Staff Services	7,907,167	8,104,846	8,307,467	8,515,154	2.50%
District Administration	2,343,982	2,397,894	2,453,046	2,509,466	2.30%
School Administration	14,097,107	14,449,535	14,810,773	15,181,042	2.50%
Business Services	10,570,798	10,835,068	11,105,945	11,383,594	2.50%
Operation of Plant	21,247,756	21,778,950	22,323,424	22,881,510	2.50%
Student Transportation	6,579,085	6,743,562	6,912,151	7,084,955	2.50%
<b>Total Expenditures</b>	<b>198,717,978</b>	<b>204,324,025</b>	<b>210,089,398</b>	<b>216,018,659</b>	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(2,979,739)</b>	<b>(5,096,028)</b>	<b>(7,306,063)</b>	<b>(9,613,094)</b>	
<b>Other Financing Sources (Uses):</b>					
Transfers In/(Out)	2,000,000	2,000,000	-	-	
<b>Total Other Financing Sources (Uses)</b>	<b>2,000,000</b>	<b>2,000,000</b>	<b>-</b>	<b>-</b>	
<b>Net Change in Fund Balances</b>	<b>(979,739)</b>	<b>(3,096,028)</b>	<b>(7,306,063)</b>	<b>(9,613,094)</b>	
<b>Fund Balances - Beginning of Year</b>	<b>47,656,748</b>	<b>46,677,009</b>	<b>43,580,981</b>	<b>36,274,918</b>	
<b>Fund Balances - End of Year</b>	<b>\$46,677,009</b>	<b>\$43,580,981</b>	<b>\$36,274,918</b>	<b>\$26,661,824</b>	

Assumptions:

Property taxes and vehicle fees have been projected using a 2.00% growth rate. Interest rates are low --a growth rate of 2.00% has been used for interest earnings. The Utah economy has been weakened by the current recession only a 1.50% increase will be used in the calculations. District enrollment projections indicate that enrollment will remain steady for the next several years. The slow rate of enrollment growth will slow the growth in instructional expenditures -- a 3.00% rate of growth has been assumed. All other functional expenditures are expected to grow at a rate of 2.50%. The District can only use the option to transfer funds from Capital for the years ending in 2011 and 2012.



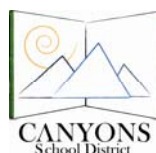
Canyons School District

Non K-12 Programs Fund  
Three Year Budget Forecast

	Budget 2010-2011	Budget Forecast 2011-2012	Budget Forecast 2012-2013	Budget Forecast 2013-2014	Projected Growth Rate
Revenues:					
Property Tax	\$1,073,587	1,095,059	\$1,116,960	\$1,139,299	2.00%
Registered Vehicles Fee-in-Lieu	80,250	81,855	83,492	85,162	2.00%
State Sources	3,870,152	3,928,204	3,987,127	4,046,934	1.50%
Federal Sources	658,554	668,432	678,458	688,635	1.50%
Miscellaneous	235,000	238,525	242,103	245,735	1.50%
Total Revenues	5,917,543	6,012,075	6,108,140	6,205,765	
Expenditures:					
Non-Instructional Services	6,169,880	6,068,801	6,108,140	6,205,765	
Total Expenditures	6,169,880	6,068,801	6,108,140	6,205,765	
Excess (Deficiency) of Revenues Over Expenditures	(252,337)	(56,726)	-	-	
Other Financing Sources (Uses):					
Transfers In/(Out)	-	-	-	-	
Total Other Financing Sources (Uses)	-	-	-	-	
Net Change in Fund Balances	(252,337)	(56,726)	-	-	
Fund Balances - Beginning of Year	309,063	56,726	-	-	
Fund Balances - End of Year	\$ 56,726	\$ -	\$ -	\$ -	

Assumptions:

Property taxes and vehicle fees have been projected with 2.00% rate of growth. All other revenue sources have been projected at 1.50%. The Non K-12 Programs Fund has Federal and State grants for pre-school, adult education and the South Park facility. Existing grants may expire and additional grants may be acquired during the next several years. As this happens, the fund may experience large swings in revenues along with an equivalent change in expenditures. The fund expenditures will continue to be balanced with available revenues.



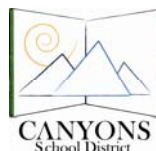
*Canyons School District*

*District Activity Fund  
Three Year Budget Forecast*

	<i>Budget 2010-2011</i>	<i>Budget Forecast 2011-2012</i>	<i>Budget Forecast 2012-2013</i>	<i>Budget Forecast 2013-2014</i>	<i>Projected Growth Rate</i>
Revenues:					
Local Sources	\$ 6,038,400	\$ 6,159,168	\$ 6,282,351	\$ 6,407,998	2.00%
Total Revenues	6,038,400	6,159,168	6,282,351	6,407,998	
Expenditures:					
Instructional	5,406,000	5,622,240	5,847,130	6,081,015	4.00%
Total Expenditures	5,406,000	5,622,240	5,847,130	6,081,015	
Excess (Deficiency) of Revenues Over Expenditures	632,400	536,928	435,221	326,983	
Other Financing Uses:					
Transfers In	-	-	-	-	
Total Other Financing Sources (Uses)	-	-	-	-	
Net Change in Fund Balances	632,400	536,928	435,221	326,983	
Fund Balances - Beginning of Year	4,065,294	4,697,694	5,234,622	5,669,843	
Fund Balances - End of Year	\$ 4,697,694	\$ 5,234,622	\$ 5,669,843	\$ 5,996,826	

**Assumptions:**

The fund includes all monies that flow through the individual school checking accounts including athletic programs, class fees, vending receipts, student activity fees, etc. Revenues are projected to grow by 2.00% Expenditures have been projected to increase slightly faster at 4.00% because the large fund balance.



*Canyons School District*

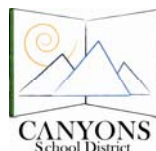
*Canyons Education Foundation*

*Three Year Budget Forecast*

	<i>Budget 2010-2011</i>	<i>Budget Forecast 2011-2012</i>	<i>Budget Forecast 2012-2013</i>	<i>Budget Forecast 2013-2014</i>	<i>Projected Growth Rate</i>
Revenues:					
Local Sources	\$ 255,000	\$ 262,650	\$ 270,530	\$ 278,646	3.00%
Total Revenues	255,000	262,650	270,530	278,646	
Expenditures:					
Non-Instructional	242,070	249,332	256,812	264,516	3.00%
Total Expenditures	242,070	249,332	256,812	264,516	
Excess (Deficiency) of Revenues Over Expenditures	12,930	13,318	13,718	14,130	
Other Financing Uses:					
Transfers In	-	-	-	-	
Total Other Financing Sources (Uses)	-	-	-	-	
Net Change in Fund Balances	12,930	13,318	13,718	14,130	
Fund Balances - Beginning of Year	276,498	289,428	302,746	316,464	
Fund Balances - End of Year	\$ 289,428	\$ 302,746	\$ 316,464	\$ 330,594	

Assumptions:

Assumed that revenues and expenditures would increase by 3% annually.



## Canyons School District

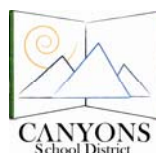
### Nutrition Fund

#### Three Year Budget Forecast

	<i>Budget 2010-2011</i>	<i>Budget Forecast 2011-2012</i>	<i>Budget Forecast 2012-2013</i>	<i>Budget Forecast 2013-2014</i>	<i>Projected Growth Rate</i>
Revenues:					
Interest on Investments	\$ 40,000	\$ 40,800	\$ 41,616	\$ 42,448	2.00%
Sales	2,233,508	2,267,011	2,301,016	2,335,531	1.50%
State Sources	4,378,833	4,488,304	4,600,512	4,715,525	2.50%
Federal Sources	5,317,800	5,450,745	5,587,014	5,726,689	2.50%
Total Revenues	11,970,141	12,246,860	12,530,158	12,820,193	
Expenditures:					
Non-Instructional Services	12,243,725	12,611,037	12,989,368	13,379,049	3.00%
Total Expenditures	12,243,725	12,611,037	12,989,368	13,379,049	
Excess (Deficiency) of Revenues Over Expenditures	(273,584)	(364,177)	(459,210)	(558,856)	
Fund Balances - Beginning of Year	2,316,235	2,042,651	1,678,474	1,219,264	
Fund Balances - End of Year	\$ 2,042,651	\$ 1,678,474	\$ 1,219,264	\$ 660,408	

#### Assumptions:

State and Federal revenues are projected with a growth rate of 2.50%. Interest rates will continue to remain low, a rate 2.00% is assumed. Sales to student and adults are projected to increase 2.00%. Food and labor prices are expected to rise 3.00%. If necessary lunch prices will be increased to maintain the stability of the fund.



## Canyons School District

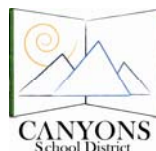
### Capital Outlay Fund Three Year Budget Forecast

	Budget 2010-2011	Budget Forecast 2011-2012	Budget Forecast 2012-2013	Budget Forecast 2013-2014	Projected Growth Rate
Revenues:					
Property Tax	\$24,610,641	\$25,102,854	\$25,604,911	\$26,117,009	2.00%
Registered Vehicles Fee-in-Lieu	2,122,000	2,164,440	2,207,729	2,251,884	2.00%
Interest on Investments	500,000	510,000	520,200	530,604	2.00%
Total Revenues	27,232,641	27,777,294	28,332,840	28,899,497	
Expenditures:					
Capital Outlay	20,640,875	101,449,335	93,496,452	94,486,526	
Total Expenditures	20,640,875	101,449,335	93,496,452	94,486,526	
Excess (Deficiency) of Revenues Over Expenditures	6,591,766	(73,672,041)	(65,163,612)	(65,587,029)	
Other Financing Sources (Uses):					
Transfers In/(Out)	(2,000,000)	(2,000,000)	-	-	
Bond Proceeds	-	35,000,000	75,000,000	75,000,000	
Total Other Financing Sources (Uses)	(2,000,000)	33,000,000	75,000,000	75,000,000	
Net Change in Fund Balances	4,591,766	(40,672,041)	9,836,388	9,412,971	
Fund Balances - Beginning of Year	76,543,735	81,135,501	40,463,460	50,299,848	
Fund Balances - End of Year	\$81,135,501	\$40,463,460	\$50,299,848	\$59,712,819	

#### Assumptions:

Property tax and fee-in-lieu revenues are expected to grow at 2% each year. Interest is also expected to grow at 2% each year. Expenditures will be predicated on the bond projects. In June 2010 after the Board approved the FY11 budget, the voting electorate approved the District to issue \$250 million in bonds. All bonds are expected to be issued by FY2014. The proceeds will be used to fund several projects and all projects are expected to be completed by the fall of 2015. The District administration will be revising the FY11 Capital Outlay budget to account for any bond proceeds and additional expenditures. The revised budget will be submitted for Board approval later in FY11. The District is continuing to assess capital facilities needs, other major constructions projects are expected to occur using property tax proceeds.





Canyons School District

Debt Service

Three Year Budget Forecast

	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Projected</i>
	<i>2010-2011</i>	<i>2011-2012</i>	<i>2012-2013</i>	<i>2013-2014</i>	<i>Growth</i>
					<i>Rate</i>
Revenues:					
Property Tax	\$21,422,000	\$21,074,889	\$17,846,269	\$15,337,879	
Registered Vehicles Fee-in-Lieu	1,843,000	1,856,179	1,564,892	1,342,424	
Interest on Investments	70,000	71,400	72,828	74,285	2.00%
Total Revenues	23,335,000	23,002,468	19,483,989	16,754,588	
Expenditures:					
Debt Service	23,177,198	23,202,468	19,633,989	16,854,588	
Total Expenditures	23,177,198	23,202,468	19,633,989	16,854,588	
Net Change in Fund Balances	157,802	(200,000)	(150,000)	(100,000)	
Fund Balances - Beginning of Year	865,130	1,022,932	822,932	672,932	
Fund Balances - End of Year	\$ 1,022,932	\$ 822,932	\$ 672,932	\$ 572,932	

## Assumptions:

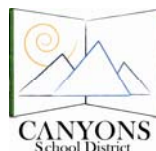
The June 22, 2010 vote which authorized the District to issue \$250 million in bonds is not included in the above schedule. At time of this printing the District has not determined when the first issuance will occur. The District's administration will submit a revised Debt Service budget for Board approval later in FY11. The above schedule forecasts only the old Jordan debt. Interest rates are expected to remain low at 2.0%. The District will only generate enough property tax revenue to service the debt. The District also anticipates drawing down the fund balance to service the debt.



*Canyons School District*

**Property Tax Rates (Per \$1 of Taxable Value)**

	<i>Authorization</i>	<i>Final Budget 2009-2010</i>	<i>Budget 2010-2011</i>
<i>Maintenance &amp; Operation:</i>			
Basic State Supported Program	53A-17a-135	0.001433	0.001495
Voted Leeway Program	53A-17a-133	0.001600	0.001600
School Board Leeway Program	53A-17a-134	0.000400	0.000400
Board Leeway Reading Achievement	53A-17a-151	0.000121	0.000121
Tort Liability Levy	63-30-704	0.000022	0.000024
Special Transportation Levy	53A-17a-127	0.000020	0.000078
10% Additional Basic Program	53A-17A-145	-	0.000559
Total Maintenance & Operation		0.003596	0.004277
<i>Capital Outlay:</i>			
Capital Outlay	53A-16-107	0.001514	0.001585
Capital Outlay Equalization	53A-16-107	0.000600	0.000600
Total Capital Outlay		0.002114	0.002185
<i>Debt Service:</i>			
Debt Service	11-14-310	0.001400	0.001520
<i>Other:</i>			
Community Recreation Levy	11-2-7	0.000070	0.000078
Total Other		0.000070	0.000078
Total Property Tax Levy		0.007180	0.008060



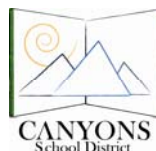
*Canyons School District*

## *Impact of Budget on Taxpayers*

	<i>Final Budget 2009-2010</i>	<i>Budget 2010-2011</i>
Given Appraised Value of a Home	\$ 300,000	\$ 300,000
Primary Residential Exemption	45%	45%
Taxable Value	\$165,000	\$165,000
Total Property Tax Rate Assessed	0.007180	0.008060
Property Tax Due	<u>\$ 1,184.70</u>	<u>\$ 1,329.90</u>
Property Tax Increase (Decrease) from Prior Year Based on a \$300,000 Home	-	\$ 145.20

*(Canyons is not increasing tax revenues- the FY2011 rates increase is caused by a drop in values and adjustments in the certified tax rate calculation)*

The calculations shown here are for a constant \$300,000 in home value. In reality, most homeowners have seen a drop in their taxable value. If a home's value goes down a percentage is greater than the District-wide average Canyons' tax bill for the home will probably go down. If, however, the homes' decline in value is less than average, the tax bill will increase. The Salt Lake County Assessor's office reappraises homes in the County on an on-going basis. Changes in the value of a home may result in a higher tax bill for individual homeowners. As taxable values increase county-wide, the District is required to reduce tax rates to offset the effect. The net result is that the District's property tax revenue should not increase because of reappraisal. Property values for the FY2010 declined by approximately 12% and dropped another 6% in FY2011. The drop in value has resulted in an increase in the certified tax rate. Furthermore, statutory changes by the Utah State Legislature and centrally assessed valuation corrections by Salt Lake County and the State Tax Commission caused an increase in the FY11 certified tax rate. The certified tax rate, as defined by state law, provides the same tax revenues from one year to the next. The District will not be collecting an increase in total tax revenues because of the increase in the certified rate. The District will not increase tax revenues or hold a tax hearing for FY2011.



## Canyons School District

### October 1st Enrollment Comparison

Elementary Schools	Actual Enrollment	Enrollment Projections			
	2009	2010	2011	2012	2013
Alta View	502	505	489	485	403
Altara	722	713	709	707	638
Bell View	525	469	466	464	399
Bella Vista	552	564	575	586	590
Brookwood	588	566	563	562	481
Butler	488	509	504	499	439
Canyon View	603	603	599	598	473
Copperview	555	566	565	564	502
Crescent	662	673	664	658	631
Draper	714	669	671	676	617
East Midvale	660	662	660	660	523
East Sandy	657	670	668	666	577
Edgemont	626	640	637	636	596
Granite	536	521	517	516	429
Lone Peak	862	816	813	810	776
Midvale	674	724	736	749	570
Midvalley	557	569	566	564	449
Oak Hollow	838	885	881	881	829
Oakdale	555	541	539	537	460
Park Lane	555	523	521	520	456
Peruvian Park	479	490	484	480	391
Quail Hollow	547	536	528	520	467
Ridgecrest	448	444	441	439	362
Sandy	699	678	685	689	561
Silver Mesa	441	474	471	468	435
Sprucewood	880	893	882	873	755
Sunrise	705	724	721	719	594
Willow Canyon	531	542	548	556	507
Willow Springs	797	820	842	864	726
Total Elementary Schools	17,958	17,989	17,945	17,946	15,636



*Canyons School District*

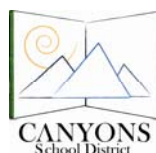
*October 1<sup>st</sup> Enrollment Comparison*

	Actual Enrollment	Enrollment Projections			
	2009	2010	2011	2012	2013
<b>Middle Schools</b>					
Albion	981	945	949	943	908
Butler	945	911	898	887	879
Crescent View	1,360	1,428	1,530	1,411	1,523
Eastmont	865	838	835	834	821
Indian Hills	1,123	1,087	1,092	1,094	1,112
Midvale	782	778	787	796	824
Mt Jordan	568	549	540	531	559
Union	875	834	834	836	825
<b>Total Middle Schools</b>	<b>7,499</b>	<b>7,370</b>	<b>7,465</b>	<b>7,332</b>	<b>7,451</b>
<b>High Schools</b>					
Alta	2,540	2,442	2,429	2,423	2,021
New High School					1,334
Brighton	1,799	1,820	1,786	1,754	2,350
Hillcrest	1,512	1,544	1,504	1,487	1,969
Jordan	1,741	1,662	1,641	1,621	2,167
<b>Total High Schools</b>	<b>7,592</b>	<b>7,468</b>	<b>7,360</b>	<b>7,285</b>	<b>9,841</b>
<b>Special Schools</b>					
Jordan Valley	113	113	115	117	120
Home and Hospital/Other	22	22	22	23	23
<b>Total Special Schools</b>	<b>135</b>	<b>135</b>	<b>137</b>	<b>140</b>	<b>143</b>
<b>Total District Enrollment</b>	<b>33,184</b>	<b>32,962</b>	<b>32,907</b>	<b>32,703</b>	<b>33,071</b>

The enrollment projections are based on the following factors:

- 1- The current enrollment trend as shown by a four-year enrollment history by school.
- 2-The number of students who continue in the system from one year to the next.
- 3-The number as the continuing students moved forward one grade.
- 4-The number of students transferring to other districts on group permits,
- 5-The number of housing starts within each geographic area and the estimated number of students per new household.

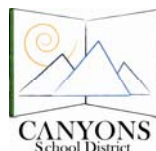
The District plans to reconfigure grades for the 2013-14 school year. Sixth grade students will move to middle schools and ninth grade students will move to high schools. A new high school is scheduled to open that year, as well, with most of the students coming from Alta High.



## Canyons School District

### Two Year Detail - Full Time Equivalents (FTE) - Contract Employees Only

<i>Description</i>	<i>Final Budget 2009-2010</i>	<i>Budget 2010-2011</i>
Instruction		
Teachers	1,571.90	1,555.90
Aides and Assistants	116.00	116.00
Total Instruction	1,687.90	1,671.90
Student Support Services		
Directors	1.00	2.00
Guidance Personnel	42.00	41.00
Health Services Personnel	8.00	8.00
Psychological Personnel	27.90	27.90
Secretarial and Clerical	8.00	8.00
Total	86.90	86.90
Staff Support Services		
Directors	11.00	11.00
Coordinators	20.38	20.38
Media Personnel	16.00	16.00
Secretarial and Clerical	16.00	16.00
Total	63.38	63.38
District Administration		
Superintendent	1.00	1.00
Assistant Superintendents	2.00	2.00
Directors	4.00	4.00
Secretarial and Clerical	10.00	10.00
Total	17.00	17.00
School Administration		
Principals and Assistants	77.00	78.00
Secretarial and Clerical	82.00	82.00
Total	159.00	160.00
Central Services		
Business Administrator	1.00	1.00
Directors	13.00	13.00
Secretarial and Clerical	31.00	31.00
Other Classified Personnel	51.00	51.00
Total	96.00	96.00
Operation of Plant		
Secretarial and Clerical	4.00	3.00
Custodial/Maintenance Supervisors	10.00	10.00
Custodial/Maintenance Personnel	164.00	164.00
Total	178.00	177.00



*Canyons School District*

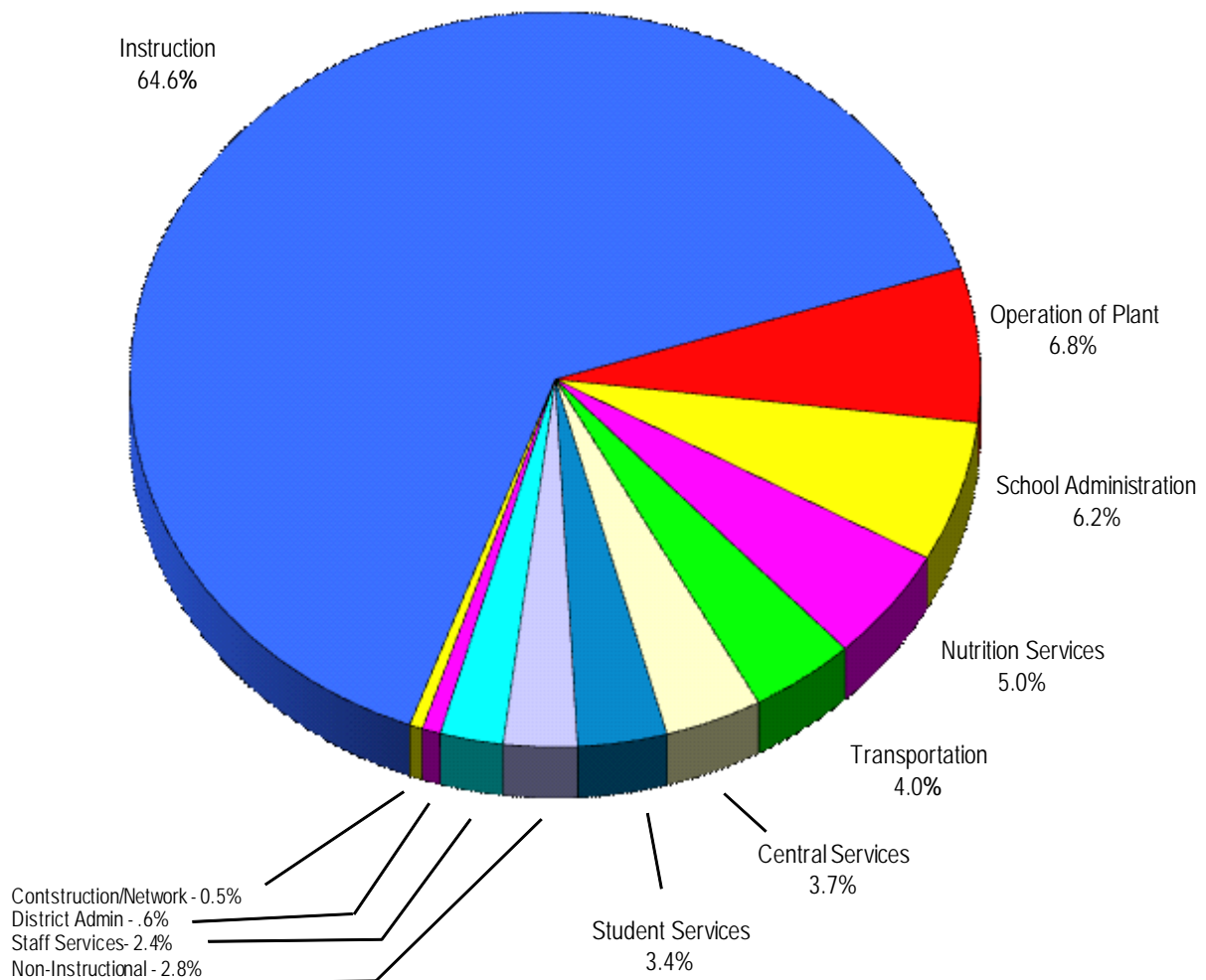
*Two Year Detail - Full Time Equivalents (FTE) - Contract Employees Only*

<i>Description</i>	<i>Final Budget 2009-2010</i>	<i>Budget 2010-2011</i>
Student Transportation		
Directors	1.00	1.00
Secretarial and Clerical	2.00	2.00
Routing Coordinators/Analysts	6.00	6.00
Bus Drivers	82.31	82.31
Mechanics & Other Garage Employees	11.00	12.00
Total	102.31	103.31
Non-Instructional Services		
Directors/Principals	5.00	5.00
Teachers	39.50	39.50
Counselors	1.50	1.50
Other Classified Personnel	15.50	15.50
Secretarial and Clerical	10.00	10.00
Total	71.50	71.50
Nutrition Services		
Directors	1.00	1.00
Coordinators & Secretarial	8.00	8.00
School Foods Personnel	121.44	121.44
Total	130.44	130.44
Construction/Network Services		
Facilities Classified Personnel	6.00	6.00
Data Classified Personnel	6.00	6.00
Total	12.00	12.00
Total FTE	2,604.43	2,589.43



## Canyons School District

### Financial Impact of Full Time Equivalents (FTE) - Contract Employees Only



The primary activity of any public education institution is to educate children. The delivery of services involved in educating children is a labor intensive effort. It stands to reason that the cost of hiring and employing the necessary staff to deliver the necessary services would be the primary expenditure of the District. In fact, salary and benefit expenditures represent approximately 85% of the General Fund expenditures. Within the salary and benefit expenditures, the District is committed to its mission statement that all students will graduate college and career ready. There is no basis of fact of a top heavy administration within the Canyons School District.

The District has identified several major initiatives in the summary section. The Board of Education reviews, evaluates and balances FTE allocations between new initiatives and continued efforts to meet the District's mission.





**Canyons School District**

*Per School and Student  
Allocations*

<b>Description</b>	<b>Elementary School</b>		<b>Middle School</b>		<b>High School</b>	
	<b>Per School</b>	<b>Per Student</b>	<b>Per School</b>	<b>Per Student</b>	<b>Per School</b>	<b>Per Student</b>
School General Fund Allocations*	\$ -	\$ 87.42	\$ -	\$ 116.59	\$ -	\$ 134.60
Comprehensive School Improvement Plan	-	22.85	-	22.85	-	22.85
School Equipment	-	39.09	-	44.25	-	49.54
ETI Equipment	8,000.00	-	16,000.00	-	32,000.00	-

School General Fund and school equipment budgets are established using the allocations shown above. Preliminary budgets are established each year using estimated enrollments. School budgets are finalized each fall using actual enrollment.

\* School principals are given the flexibility to budget their General Fund per student allocation between four object codes: postage, supplies, textbooks and media books.



Licensed Salary Schedule  
(2010-2011)

August 17, 2010 - June 9, 2011  
184 Days - Full Time 8 Hours Per Day

HOURS REPRESENTED ON THE LANES ARE HOURS EARNED BEYOND AND AFTER BACHELOR'S DEGREE AND ORIGINAL TEACHING LICENSE

Bachelor's Plus 90 QTR/60 SEM = Lane D + \$500 - Doctorate = Lane G + \$1200 - National Board Cert + \$1000

Step	A - Bachelor's				B - Bachelor's + 30 Qtr or 20 Sem				C - Bachelor's + 45 Qtr or 30 Sem			
	Base Pay	*Educator Salary Adjustment	**EBL Days (7)	Furlough Days (5)	Total Compensation	Base Pay	*Educator Salary Adjustment	**EBL Days (7)	Furlough Days (5)	Total Compensation	Base Pay	*Educator Salary Adjustment
1	28,207	4,200	1,233	-881	32,759	28,834	4,200	1,257	-898	33,393	29,201	4,200
2	29,525	4,200	1,283	-916	34,092	30,163	4,200	1,307	-934	34,737	30,551	4,200
3	30,908	4,200	1,336	-954	35,490	31,555	4,200	1,360	-972	36,144	31,959	4,200
4	32,351	4,200	1,391	-993	36,948	33,011	4,200	1,416	-1,011	37,615	33,434	4,200
5	33,868	4,200	1,448	-1,034	38,482	34,562	4,200	1,475	-1,053	39,183	35,021	4,200
6	35,529	4,200	1,511	-1,080	40,161	36,229	4,200	1,538	-1,099	40,869	36,715	4,200
7	37,272	4,200	1,578	-1,127	41,923	37,977	4,200	1,605	-1,146	42,636	38,489	4,200
8	39,632	4,200	1,668	-1,191	44,309	39,810	4,200	1,674	-1,196	44,488	40,339	4,200
9	39,839	4,200	1,675	-1,197	44,518	42,293	4,200	1,769	-1,263	46,998	42,857	4,200
10	39,839	4,200	1,675	-1,197	44,518	42,513	4,200	1,777	-1,269	47,221	44,905	4,200
11	39,839	4,200	1,675	-1,197	44,518	42,513	4,200	1,777	-1,269	47,221	45,138	4,200
12	39,839	4,200	1,675	-1,197	44,518	42,513	4,200	1,777	-1,269	47,221	45,138	4,200
13	39,839	4,200	1,675	-1,197	44,518	42,513	4,200	1,777	-1,269	47,221	45,138	4,200
14	39,839	4,200	1,675	-1,197	44,518	42,513	4,200	1,777	-1,269	47,221	45,138	4,200
15	41,723	4,200	1,747	-1,248	46,422	44,503	4,200	1,853	-1,323	49,233	47,233	4,200

Step	D - Bachelor's + 60 Qtr or 40 Sem				E - Master's				G - Master's + 45 Qtr or 30 Sem			
	Base Pay	*Educator Salary Adjustment	**EBL Days (7)	Furlough Days (5)	Total Compensation	Base Pay	*Educator Salary Adjustment	**EBL Days (7)	Furlough Days (5)	Total Compensation	Base Pay	*Educator Salary Adjustment
1	29,701	4,200	1,290	-921	34,269	31,206	4,200	1,347	-962	35,791	32,612	4,200
2	31,040	4,200	1,341	-958	35,623	32,576	4,200	1,399	-999	37,176	34,053	4,200
3	32,444	4,200	1,394	-996	37,042	34,009	4,200	1,454	-1,038	38,624	35,624	4,200
4	33,911	4,200	1,450	-1,036	38,525	35,582	4,200	1,513	-1,081	40,215	37,267	4,200
5	35,517	4,200	1,511	-1,079	40,149	37,225	4,200	1,576	-1,126	41,875	38,978	4,200
6	37,198	4,200	1,575	-1,125	41,848	38,938	4,200	1,641	-1,172	43,607	40,767	4,200
7	38,952	4,200	1,642	-1,173	43,621	40,721	4,200	1,709	-1,221	45,409	42,638	4,200
8	40,792	4,200	1,712	-1,223	45,481	42,592	4,200	1,780	-1,272	47,301	44,589	4,200
9	43,283	4,200	1,806	-1,290	47,999	44,718	4,200	1,861	-1,329	49,451	46,626	4,200
10	45,352	4,200	1,885	-1,347	50,090	46,573	4,200	1,932	-1,380	51,325	48,748	4,200
11	47,455	4,200	1,965	-1,404	52,216	48,693	4,200	2,012	-1,437	53,468	50,968	4,200
12	47,701	4,200	1,975	-1,410	52,466	51,605	4,200	2,123	-1,516	56,412	54,008	4,200
13	47,701	4,200	1,975	-1,410	52,466	51,871	4,200	2,133	-1,524	56,680	54,287	4,200
14	47,701	4,200	1,975	-1,410	52,466	51,871	4,200	2,133	-1,524	56,680	54,287	4,200
15	49,896	4,200	2,058	-1,470	54,684	54,236	4,200	2,223	-1,588	59,071	56,745	4,200

\*Educator Salary Adjustment is included in all hourly, daily, and extra duty rates.  
\*Evidence Based Learning days are optional paid days which are not included in other pay rates.



# Education Support Professional Salary Schedule (2010-2011)



		July 1, 2010 - June 30, 2011											
STEP	LANE 1A	Credits 17 - 24		Credits 25 +		Credits 1 - 16		Credits 17 - 24		Credits 25 +		Credits 1 - 16	
		LANE 1B	LANE 1C	LANE 1D	LANE 1E	LANE 2A	LANE 2B	LANE 2C	LANE 2D	LANE 2E	LANE 2F	LANE 3A	LANE 3B
1	9.65	9.84	10.03	10.22	10.41	10.88	11.09	11.31	11.53	11.75	11.97	12.31	12.55
2	9.69	9.89	10.08	10.27	10.46	10.93	11.15	11.37	11.59	11.81	12.03	12.37	12.61
3	10.17	10.37	10.58	10.79	11.00	11.46	11.68	11.91	12.13	12.35	12.57	12.91	13.15
4	10.67	10.88	11.09	11.30	11.51	12.02	12.26	12.51	12.75	13.00	13.25	13.62	13.89
5	11.26	11.48	11.71	11.94	12.17	12.65	12.90	13.16	13.42	13.68	13.94	14.34	14.64
6	12.39	12.63	12.88	13.13	13.38	13.97	14.25	14.53	14.82	15.11	15.40	15.79	16.11
STEP	LANE 5A	Credits 17 - 24		Credits 25 +		Credits 1 - 16		Credits 17 - 24		Credits 25 +		Credits 1 - 16	
		LANE 5B	LANE 5C	LANE 5D	LANE 5E	LANE 6A	LANE 6B	LANE 6C	LANE 6D	LANE 6E	LANE 6F	LANE 7A	LANE 7B
1	14.72	15.02	15.32	15.62	15.92	15.63	15.95	16.26	16.57	16.88	17.19	16.42	16.75
2	14.79	15.10	15.39	15.69	15.99	15.71	16.02	16.34	16.65	16.96	17.27	16.51	16.83
3	15.50	15.80	16.12	16.44	16.76	16.44	16.78	17.10	17.42	17.74	18.06	17.28	17.63
4	16.28	16.60	16.93	17.28	17.63	17.28	17.63	17.98	18.33	18.68	19.03	18.15	18.52
5	17.16	17.50	17.85	18.20	18.56	18.20	18.56	18.92	19.28	19.64	20.00	19.12	19.50
6	18.91	19.29	19.67	20.08	20.48	20.08	20.48	20.87	21.28	21.68	22.08	21.08	21.50
STEP	LANE 9A	Credits 17 - 24		Credits 25 +		Credits 1 - 16		Credits 17 - 24		Credits 25 +		Credits 1 - 16	
		LANE 9B	LANE 9C	LANE 9D	LANE 9E	LANE 10A	LANE 10B	LANE 10C	LANE 10D	LANE 10E	LANE 10F	LANE 11A	LANE 11B
1	18.56	18.93	19.30	19.67	20.04	20.41	20.82	21.22	21.63	22.03	22.44	21.09	21.51
2	18.66	19.03	19.40	19.77	20.14	20.51	20.92	21.34	21.75	22.16	22.57	21.20	21.62
3	19.55	19.95	20.34	20.74	21.14	21.48	21.91	22.34	22.76	23.18	23.60	22.20	22.65
4	20.54	20.95	21.36	21.77	22.18	22.60	23.05	23.50	23.93	24.38	24.82	23.32	23.78
5	21.63	22.06	22.49	22.92	23.36	23.79	24.28	24.75	25.19	25.64	26.08	24.57	25.05
6	23.86	24.33	24.80	25.27	25.74	26.21	26.72	27.25	27.70	28.16	28.62	27.10	27.64
STEP	LANE 13A	Credits 17 - 24		Credits 25 +		Credits 1 - 16		Credits 17 - 24		Credits 25 +		Credits 1 - 16	
		LANE 13B	LANE 13C	LANE 13D	LANE 13E	LANE 14A	LANE 14B	LANE 14C	LANE 14D	LANE 14E	LANE 14F	LANE 15A	LANE 15B
1	24.49	24.97	25.46	25.95	26.44	25.89	26.42	26.93	27.44	27.95	28.46	27.41	27.95
2	24.60	25.10	25.59	26.08	26.57	26.03	26.54	27.07	27.58	28.09	28.60	27.54	28.10
3	25.70	26.22	26.73	27.24	27.75	27.20	27.74	28.29	28.81	29.34	29.86	28.78	29.36
4	26.99	27.52	28.06	28.59	29.12	28.56	29.13	29.69	30.21	30.76	31.29	30.19	30.80
5	28.61	29.18	29.76	30.34	30.92	30.26	30.87	31.47	32.05	32.64	33.22	32.03	32.67
6	31.47	32.10	32.73	33.36	33.99	33.29	33.96	34.62	35.27	35.92	36.57	35.33	36.01
STEP	LANE 17A	Credits 17 - 24		Credits 25 +		Credits 1 - 16		Credits 17 - 24		Credits 25 +		Credits 1 - 16	
		LANE 17B	LANE 17C	LANE 17D	LANE 17E	LANE 18A	LANE 18B	LANE 18C	LANE 18D	LANE 18E	LANE 18F	LANE 19A	LANE 19B
1	30.67	31.28	31.90	32.51	33.12	32.45	33.10	33.75	34.40	35.05	35.70	34.32	35.01
2	30.82	31.44	32.06	32.68	33.30	32.60	33.26	33.92	34.58	35.24	35.89	34.49	35.19
3	32.21	32.85	33.50	34.14	34.78	34.07	34.76	35.44	36.12	36.80	37.48	36.05	36.76
4	33.82	34.49	35.18	35.86	36.54	35.77	36.49	37.21	37.93	38.65	39.37	37.71	38.46
5	35.85	36.56	37.29	38.01	38.73	37.92	38.67	39.44	40.20	40.96	41.72	39.72	40.52
6	39.43	40.22	41.01	41.80	42.59	41.72	42.55	43.38	44.21	45.04	45.87	43.70	44.57

Five (5) furlough days will be deducted for the 2010-2011 school year.



# Administrative Salary Schedule (2010-2011)

## SALARY ADJUSTMENTS

A. Doctorate Degree - \$1,000

B. \*Alternative Calendar Differential - Year Round Education - 5% of base salary

C. ^-High School Assistant Principals - Extra Night Differential - 5.366% of base salary

July 1, 2010 - June 30, 2011  
242 Days - 8 Hours Per Day (20 paid vacation days)

STEP	Lane 1	Lane 2	Lane 3	Lane 4	Lane 5	Lane 6	Lane 7	Lane 8	Lane 9	Lane 10	Lane 11
1	60,000	65,000	76,404	78,248	82,675	84,520	94,110	101,180	115,000	135,000	155,000
2	61,200	66,300	77,511	79,383	83,876	85,748	95,482	102,659	117,300	137,700	158,100
3	62,424	67,626	78,633	80,534	85,094	86,994	96,875	104,159	119,646	140,454	161,262
4	63,672	68,979	79,774	81,703	86,331	88,260	98,288	105,683	122,039	143,263	164,487
5	64,946	70,358	80,930	82,888	87,587	89,545	99,724	107,229	124,480	146,128	167,777
6	66,245	71,765	82,105	84,092	88,862	90,849	101,180				
7	67,570	73,201	83,298	85,315	90,155	92,171	102,659				
8	68,921	74,665	84,507	86,554	91,468	93,514	104,159				
9	70,300	76,158	85,736	87,814	92,800	94,878	105,683				
10	71,706	77,681	86,983	89,091	94,154	96,262	107,229				

Five (5) furlough days, at the employee's daily rate, will be deducted for the 2010-2011 school year.

AdmCe-Coordination's	AdmCe-Coordination's	AdmCe-Elementary Assistant Principal*	AdmCe-Secondary Assistant Principal^	AdmCe-Elementary Principal*	AdmCe-Elementary Principal*	AdmCe-Middle School Principal	AdmCe-High School Principal	AdmCe-Division Director	AdmCe-Director III	AdmCe-Chief of Staff/Assistant Superintendent	AdmCe-Deputy Superintendent
AdmCe-C-TE Coordinators	AdmCe-C-TE Coordinators II	AdmCe-Specialist		AdmCe-Consultants	AdmCe-Consultants	AdmCe-Director I		AdmCe-C-Classified Director II			
				AdmCe-Coordination's	AdmCe-Coordination's	AdmCe-Director I					
				AdmCe-Specialists	AdmCe-Specialists						
				AdmCe-C-Coordination's	AdmCe-C-Coordination's						
				AdmCe-Auditors	AdmCe-Auditors						



**Canyons School District**

**2010 – 2011 TRADITIONAL ELEMENTARY SCHOOL YEAR CALENDAR**

Induction Meetings for Teachers New to the District .....	Monday, August 16, 2010
Teachers at Local Schools.....	Tuesday, Wednesday, Friday, August 17, 18, 20, 2010
EBL Day .....	Thursday, August 19, 2010
First Day of School for Students .....	Monday, August 23, 2010
First Day of School for 1 <sup>st</sup> Grade Students .....	Tuesday, August 24, 2010
First Day of School for Kindergarten Students.....	Monday, August 30, 2010
Last Day of School for Students .....	Wednesday, June 8, 2011
Check-out Day for Teachers .....	Thursday, June 9, 2011

**HOLIDAYS AND OTHER DAYS SCHOOL WILL BE CLOSED**

Labor Day Recess.....	Monday, September 6, 2010
Furlough Day.....	Monday, September 13, 2010
Fall Recess .....	Thursday, Friday, October 14-15, 2010
EBL Day (No School for Students) .....	Monday, October 18, 2010
End of Quarter EBL Day (No School for Students).....	Friday, October 29, 2010
Compensatory Recess for Parent/Teacher Conferences .....	Friday, November 5, 2010
Furlough Days.....	Monday, Tuesday, November 22-23, 2010
Thanksgiving Recess .....	Wednesday through Friday, November 24-26, 2010
Winter Recess .....	Monday, December 20, 2010 through Friday, December 31, 2010
.....	(School Resumes Monday, January 3, 2011)
Martin Luther King Jr. Day Recess .....	Monday, January 17, 2011
End of Quarter EBL Day (No School for Students).....	Friday, January 21, 2011
Furlough Day.....	Monday, February 14, 2011
Washington and Lincoln Day Recess .....	Monday, February 21, 2011
EBL Day (No School for Students) .....	Friday, March 4, 2011
Compensatory Recess for Parent/Teacher Conferences .....	Friday, March 11, 2011
Furlough Day.....	Friday, March 18, 2011
Spring Recess.....	Monday through Friday, April 18-22, 2011
Memorial Day Recess.....	Monday, May 30, 2011

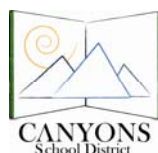
**FALL PARENT/TEACHER CONFERENCE SCHEDULE**

Elementary School.....	Wednesday, Thursday, November 3-4, 2010
Middle School.....	Wednesday, Thursday, September 29-30, 2010
High School.....	Tuesday, Wednesday, September 28-29, 2010

**SPRING PARENT/TEACHER CONFERENCE SCHEDULE**

Elementary School.....	Wednesday, Thursday, March 9-10, 2011
Middle School.....	Tuesday, Wednesday, March 1-2, 2011
High School.....	Wednesday, Thursday, March 2-3, 2011
Emergency closures will be made up first on Washington and Lincoln Day, then on Spring Recess	

Revised June 1, 2010



# Canyons School District

## Traditional School Calendar 2010 - 2011

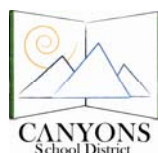
### Elementary

August 2010							September 2010							October 2010						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7				1	2	3	4						1	2
8	9	10	11	12	13	14	5	6	7	8	9	10	11	3	4	5	6	7	8	9
15	16	17	18	19	20	21	12	13	14	15	16	17	18	10	11	12	13	14	15	16
22	23	24	25	26	27	28	19	20	21	22	23	24	25	17	18	19	20	21	22	23
29	30	31					26	27	28	29	30			24	25	26	27	28	29	30
														31						
November 2010							December 2010							January 2011						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
	1	2	3	4	5	6				1	2	3	4							1
7	8	9	10	11	12	13	5	6	7	8	9	10	11	2	3	4	5	6	7	8
14	15	16	17	18	19	20	12	13	14	15	16	17	18	9	10	11	12	13	14	15
21	22	23	24	25	26	27	19	20	21	22	23	24	25	16	17	18	19	20	21	22
28	29	30					26	27	28	29	30	31		23	24	25	26	27	28	29
														30	31					
February 2011							March 2011							April 2011						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
		1	2	3	4	5			1	2	3	4	5						1	2
6	7	8	9	10	11	12	6	7	8	9	10	11	12	3	4	5	6	7	8	9
13	14	15	16	17	18	19	13	14	15	16	17	18	19	10	11	12	13	14	15	16
20	21	22	23	24	25	26	20	21	22	23	24	25	26	17	18	19	20	21	22	23
27	28						27	28	29	30	31			24	25	26	27	28	29	30
May 2011							June 2011													
S	M	T	W	T	F	S	S	M	T	W	T	F	S							
1	2	3	4	5	6	7				1	2	3	4							
8	9	10	11	12	13	14	5	6	7	8	9	10	11							
15	16	17	18	19	20	21	12	13	14	15	16	17	18							
22	23	24	25	26	27	28	19	20	21	22	23	24	25							
29	30	31					26	27	28	29	30									

New Teacher Orientation	Aug 16
Teachers at School (Contract Days)	Aug 17, 18, 20
EBL Day	Aug 19
First Day of School	Aug 23
Labor Day Recess	Sept 6
Furlough Day	Sept 13
Fall Recess (UEA)	Oct 14, 15
EBL Day (No School for Students)	Oct 18
EBL Day (No School for Students)	Oct 29
Parent/Teacher Conferences	Nov 3, 4
Compensatory Day (No School)	Nov 5
Furlough Days	Nov 22 - 23
Thanksgiving Recess	Nov 24 - 26
Winter Recess	Dec 20 - 31
Martin Luther King Jr. Day Recess	Jan 17
EBL Day (No School for Students)	Jan 21
Furlough Day	Feb 14
President's Day Recess	Feb 21
EBL Day (No School for Students)	Mar 4
Parent/Teacher Conferences	Mar 9, 10
Compensatory Day (No School)	Mar 11
Furlough Day	Mar 18
Spring Recess	Apr 18 - 22
Memorial Day Recess	May 30
Last Day of School	Jun 8
Teacher Check-out Day	Jun 9

(Note: School emergency closure days will be made up first on Presidents Day, February 21 and then during Spring Recess)

	New Teacher Orientation		School Recess Days		Compensatory Day
	Teachers at School (contract days)		EBL Days (No School for Students)		End of Quarter
	Start and End of School Year		Parent/Teacher Conferences		Furlough Days



Canyons School District

2010 – 2011 TRADITIONAL SECONDARY SCHOOL YEAR CALENDAR

Induction Meetings for Teachers New to the District.....	Monday, August 16, 2010
Teachers at Local Schools.....	Tuesday, Wednesday, Friday, August 17, 18, 20, 2010
EBL Day.....	Thursday, August 19, 2010
First Day of School for Students.....	Monday, August 23, 2010
Last Day of School for Students.....	Wednesday, June 8, 2011
Check-out Day for Teachers.....	Thursday, June 9, 2011

HOLIDAYS AND OTHER DAYS SCHOOL WILL BE CLOSED

Labor Day Recess.....	Monday, September 6, 2010
Furlough Day.....	Monday, September 13, 2010
Compensatory Recess for Parent/Teacher Conferences.....	Friday, October 1, 2010
Fall Recess.....	Thursday, Friday, October 14-15, 2010
EBL Day (No School for Students).....	Monday, October 18, 2010
End of Quarter EBL Day (No School for Students).....	Friday, October 29, 2010
Furlough Days.....	Monday, Tuesday, November 22-23, 2010
Thanksgiving Recess.....	Wednesday through Friday, November 24-26, 2010
Winter Recess.....	Monday, December 20, 2010 through Friday, December 31, 2010 (School Resumes Monday, January 3, 2011)
Martin Luther King Jr. Day Recess.....	Monday, January 17, 2011
End of Quarter EBL Day (No School for Students).....	Friday, January 21, 2011
Furlough Day.....	Monday, February 14, 2011
Washington and Lincoln Day Recess.....	Monday, February 21, 2011
Compensatory Recess for Parent/Teacher Conferences.....	Friday, March 4, 2011
Furlough Day.....	Friday, March 18, 2011
End of Quarter EBL Day (No School for Students).....	Monday, March 28, 2011
Spring Recess.....	Monday through Friday, April 18-22, 2011
Memorial Day Recess.....	Monday, May 30, 2011
Graduations	
Entrada.....	Thursday, May 26, 2011
South Valley, Valley.....	Wednesday, June 1, 2011
South Park Academy.....	Wednesday, June 8, 2011
Alta, Brighton, Hillcrest, Jordan.....	Tuesday, June 7, 2011

FALL PARENT/TEACHER CONFERENCE SCHEDULE

Elementary School.....	Wednesday, Thursday, November 3-4, 2010
Middle School.....	Wednesday, Thursday, September 29-30, 2010
High School.....	Tuesday, Wednesday, September 28-29, 2010

SPRING PARENT/TEACHER CONFERENCE SCHEDULE

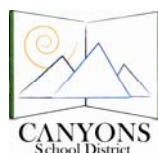
Elementary School.....	Wednesday, Thursday, March 9-10, 2011
Middle School.....	Tuesday, Wednesday, March 1-2, 2011
High School.....	Wednesday, Thursday, March 2-3, 2011

END OF QUARTERS

1 <sup>st</sup> Quarter (44 Days).....	Thursday, October 28, 2010 ( <i>Midterm September 22, 2010</i> )
2 <sup>nd</sup> Quarter (43 Days).....	Thursday, January 20, 2011 ( <i>Midterm December 3, 2010</i> )
3 <sup>rd</sup> Quarter (42Days).....	Friday, March 25, 2011 ( <i>Midterm February 23, 2011</i> )
4 <sup>th</sup> Quarter (46 Days).....	Wednesday, June 8, 2011 ( <i>Midterm May 5, 2011</i> )

Emergency closures will be made up first on Washington and Lincoln Day, then on Spring Recess

Revised June 1, 2010



# Canyons School District

## Traditional School Calendar 2010 - 2011

### Secondary

August 2010							September 2010							October 2010						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7				1	2	3	4						1	2
8	9	10	11	12	13	14	5	6	7	8	9	10	11	3	4	5	6	7	8	9
15	16	17	18	19	20	21	12	13	14	15	16	17	18	10	11	12	13	14	15	16
22	23	24	25	26	27	28	19	20	21	22	23	24	25	17	18	19	20	21	22	23
29	30	31					26	27	28	29	30			24	25	26	27	28	29	30
														31						
November 2010							December 2010							January 2011						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
	1	2	3	4	5	6				1	2	3	4							1
7	8	9	10	11	12	13	5	6	7	8	9	10	11	2	3	4	5	6	7	8
14	15	16	17	18	19	20	12	13	14	15	16	17	18	9	10	11	12	13	14	15
21	22	23	24	25	26	27	19	20	21	22	23	24	25	16	17	18	19	20	21	22
28	29	30					26	27	28	29	30	31		23	24	25	26	27	28	29
														30	31					
February 2011							March 2011							April 2011						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
		1	2	3	4	5			1	2	3	4	5						1	2
6	7	8	9	10	11	12	6	7	8	9	10	11	12	3	4	5	6	7	8	9
13	14	15	16	17	18	19	13	14	15	16	17	18	19	10	11	12	13	14	15	16
20	21	22	23	24	25	26	20	21	22	23	24	25	26	17	18	19	20	21	22	23
27	28						27	28	29	30	31			24	25	26	27	28	29	30
May 2011							June 2011													
S	M	T	W	T	F	S	S	M	T	W	T	F	S							
1	2	3	4	5	6	7				1	2	3	4							
8	9	10	11	12	13	14	5	6	7	8	9	10	11							
15	16	17	18	19	20	21	12	13	14	15	16	17	18							
22	23	24	25	26	27	28	19	20	21	22	23	24	25							
29	30	31					26	27	28	29	30									

New Teacher Orientation  
 Teachers at School (contract days)  
 Start and End of School Year

School Recess Days  
 EBL Days (No School for Students)  
 Midterm

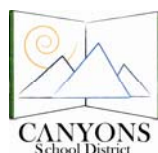
Furlough Days  
 Parent/Tchr Conf  
 Compensatory Day  
 End of Quarter

**Graduation: June 7, 2011**  
for all High Schools

New Teacher Orientation	Aug 16
Teachers at School (Contract Days)	Aug 17, 18, 20
EBL Day	Aug 19
First Day of School	Aug 23
Labor Day Recess	Sept 6
Furlough Day	Sept 13
High School P/T Conferences	Sept 28, 29
Middle School P/T Conferences	Sept 29, 30
Compensatory Day (No School)	Oct 1
Fall Recess (UEA)	Oct 14, 15
EBL Day (No School for Students)	Oct 18
End of 1st Quarter (44 Days)	Oct 28
EBL Day (No School for Students)	Oct 29
Furlough Days	Nov 22 - 23
Thanksgiving Recess	Nov 24 - 26
Winter Recess	Dec 20 - 31
Martin Luther King Jr. Day Recess	Jan 17
End of 2nd Quarter (43 Days)	Jan 20
EBL Day (No School for Students)	Jan 21
Furlough Day	Feb 14
President's Day Recess	Feb 21
Middle School P/T Conferences	Mar 1, 2
High School P/T Conferences	Mar 2, 3
Compensatory Day (No School)	Mar 4
Furlough Day	Mar 18
End of 3rd Quarter (42 days)	Mar 25
EBL Day (No School for Students)	Mar 28
Spring Recess	Apr 18 - 22
Memorial Day Recess	May 30
End of 4th Quarter (46 Days)	Jun 8
Last Day of School	Jun 8
Teacher Check-out Day	Jun 9

(Note: School emergency closure days will be made up first on Presidents Day, February 21 and then during Spring Recess)



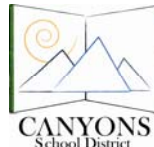


DEMOGRAPHICS AS OF OCTOBER 1, 2009

Categories	Count		Categories	Count	
<b>Ethnicity/Race</b>			<b>Gender</b>		
Hispanic	3,326	10.02%	Female	16,033	48.28%
American Indian	243	0.73%	Male	17,175	51.72%
Asian	786	2.37%	Free Lunch		
Black	449	1.35%	Eligible for Free	6,918	20.83%
Pacific Islander	345	1.04%	Eligible for Reduced	<u>1,700</u>	<u>5.12%</u>
White	27,935	84.12%	TOTAL	<u>8,618</u>	<u>25.95%</u>
Undeclared	<u>124</u>	<u>0.37%</u>	Special Education		
TOTAL	<u>33,208</u>	<u>100.00%</u>	Resource	2,529	7.62%
			Self Contained	997	3.00%

Categories	Count	Categories	Count
<b>Limited English Proficient</b>		<b>Immigrants</b>	
Yes	1,748	First year in US	11
Refused Services	4	1 to 3 years in US	344
Federal Subtotal	1,752	More than 3 years in US	808
Fluent	333	Tribal Affiliation	
STATE TOTAL	2,085	Goshute	12
Homeless		Navajo	98
As of October	1,636	Paiute	3
Cumulative	2,225	NW Band Shoshone	7
Foreign Students		Ute	4
J1 Exchange	14	Other Tribe	119

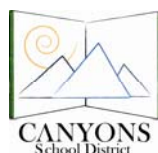




**HIGH SCHOOL COMPLETION STATUS 2009-10**

Grade	Graduation Pending	Certificate of Completion	Early Graduate	High School Diploma
Grade 12/1 <sup>st</sup> Quarter			1	
Grade 12/ 2 <sup>nd</sup> Quarter			25	
Grade 12/ 3 <sup>rd</sup> Quarter			18	
Grade 12/ 1 <sup>st</sup> Trimester			9	
Grade 12/ 2 <sup>nd</sup> Trimester			26	
Grade 12	125	52		<u>2,145</u>
<b>TOTAL GRADUATES/CERTIFICATE OF COMPLETION</b>				<u><u>2,275</u></u>





## SCHOOL LOCATION INFORMATION

### ELEMENTARY SCHOOLS

Alta View Elementary (104)  
1033 S. Crocus St. (865 E.)  
Sandy 84094



Altara Elementary (103)  
800 E. 11000 S.  
Sandy 84094



Bell View Elementary (105)  
9800 S. 800 E.  
Sandy 84094



Bella Vista Elementary (105)  
2131 E. 700 S.  
Cottonwood Heights 84121



Brookwood Elementary (107)  
8630 S. Snowbird Dr. (2565 E.)  
Sandy 84093



Butler Elementary (108)  
2700 E. 700 S.  
Cottonwood Heights 84121



Canyon View Elementary (110)  
3050 E. 7800 S.  
Cottonwood Heights 84121



Copperview Elementary (112)  
8449 S. 150 W.  
Midvale 84047



Crescent Elementary (116)  
11100 S. 230 E.  
Sandy 84070



Draper Elementary (120)  
1080 E. 12660 S.  
Draper 84020



East Midvale Elementary (122)  
6990 S. 300 E.  
Midvale 84047



East Sandy Elementary (123)  
8295 S. 870 E.  
Sandy 84094



Edgemont Elementary (124)  
1085 E. 9800 S.  
Sandy 84094



Granite Elementary (130)  
9760 S. 3100 E.  
Sandy 84092



Lone Peak Elementary (135)  
11515 S. High Mesa Dr., (2220 E.)  
Sandy 84092



Midvale Elementary (140)  
362 W. Center St. (7720 S.)  
Midvale 84047



Midvalley Elementary (144)  
217 E. 7800 S.  
Midvale 84047



Oak Hollow Elementary (143)  
884 E. 14400 S.  
Draper 84020



Oakdale Elementary (149)  
1900 E. Creek Rd. (8011 S.)  
Sandy 84093



Park Lane Elementary (155)  
9955 S. 2300 E.  
Sandy 84092



Peruvian Park Elementary (150)  
1545 E. 8425 S.  
Sandy 84093



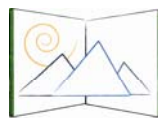
Quail Hollow Elementary (154)  
2625 E. Newcastle Dr. (9070 S.)  
Sandy 84093



Ridgecrest Elementary (151)  
1800 E. 7200 S.  
Cottonwood Heights 84121



## Informational Section



CANYONS District

Sandy Elementary (156)  
8725 S. 280 E.  
Sandy 84070



Midvale Middle (404)  
7852 S. Pioneer St. (310 S.)  
Midvale 84047



Silver Mesa Elementary (158)  
8920 S. 1700 E.  
Sandy 84070



Mount Jordan Middle (408)  
9360 S. 300 E.  
Sandy 84070



Sprucewood Elementary (164)  
12025 S. 1000 E.  
Sandy 84094



Union Middle (410)  
615 E. 8000 S.  
Sandy 84070



Sunrise Elementary (159)  
1520 E. 11265 S.  
Sandy 84092



### HIGH SCHOOLS

Alta High (702)  
11055 S. Hawk Hwy  
Sandy 84094



Willow Canyon Elementary (174)  
9650 S. 1700 E.  
Sandy 84092



Brighton High (705)  
2220 E. Bengal Blvd. (7600 S.)  
Cottonwood Heights 84121



Willow Springs Elementary (178)  
13288 S. Lone Rock Dr. (465 E.)  
Draper 84020



Hillcrest High (706)  
7350 S. 900 E.  
Midvale 84047



### MIDDLE SCHOOLS

Albion Middle (401)  
2755 E. Newcastle Dr. (8890 S.)  
Sandy 84093



Jordan High (708)  
95 E. Beetdigger Blvd. (9880 S.)  
Sandy 84070



Butler Middle (402)  
7530 S. 2700 E.  
Cottonwood Heights 84121



### SPECIALTY SCHOOLS

CTEC (740)  
825 E. 9085 S.  
Sandy 84095



Crescent View Middle (407)  
11150 S. 300 E.  
Sandy 84070



Entrada (981)  
825 E. 9085 S.  
Sandy 84094



Eastmont Middle (403)  
10100 S. 1300 E.  
Sandy 84094



South Park (712)  
14425 S. Pony Express Rd.  
Draper 84020

Indian Hills Middle (405)  
1180 E. Sanders Rd.  
Sandy 84094

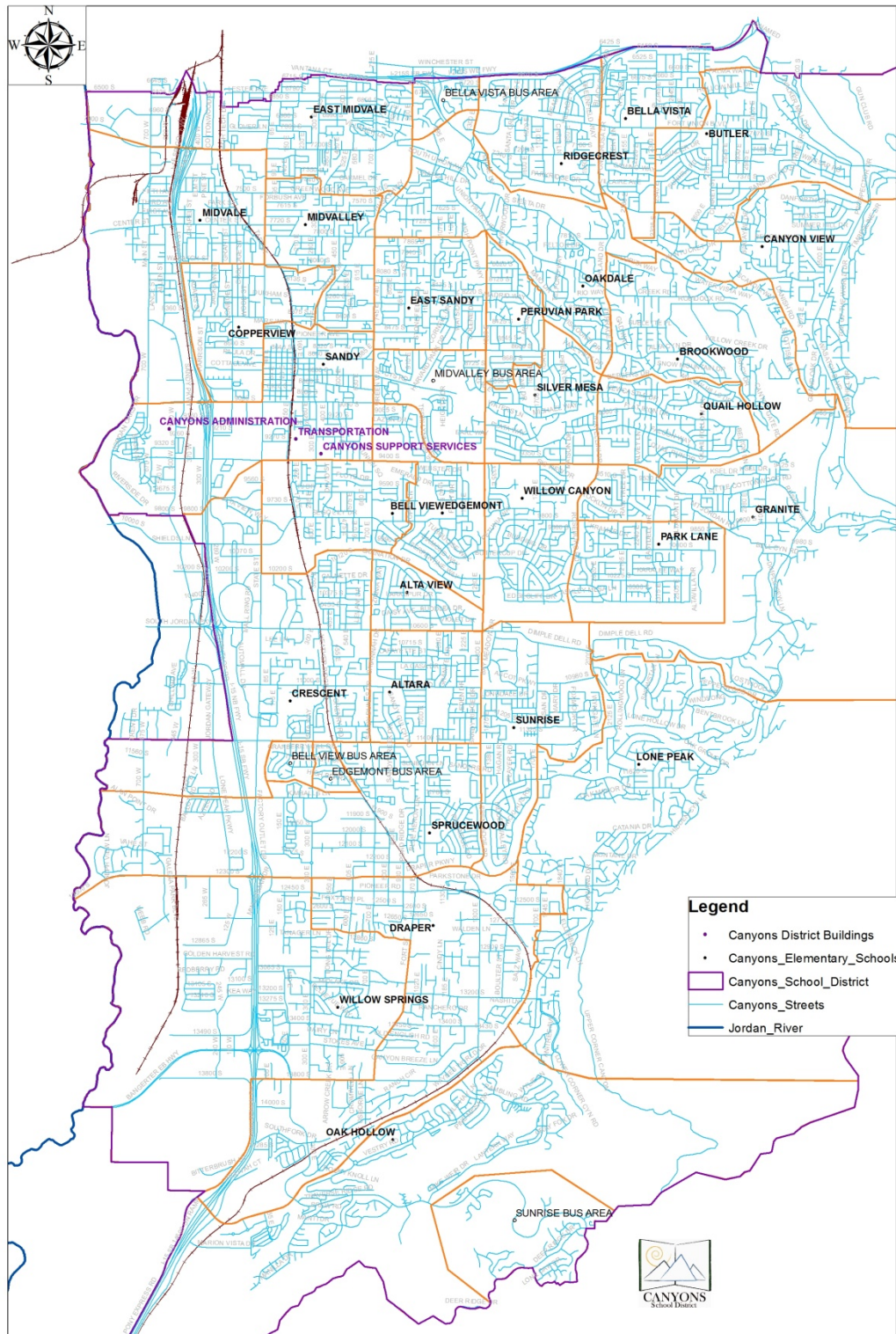


Jordan Valley (810)  
7501 S. 1000 E.  
Midvale 74047



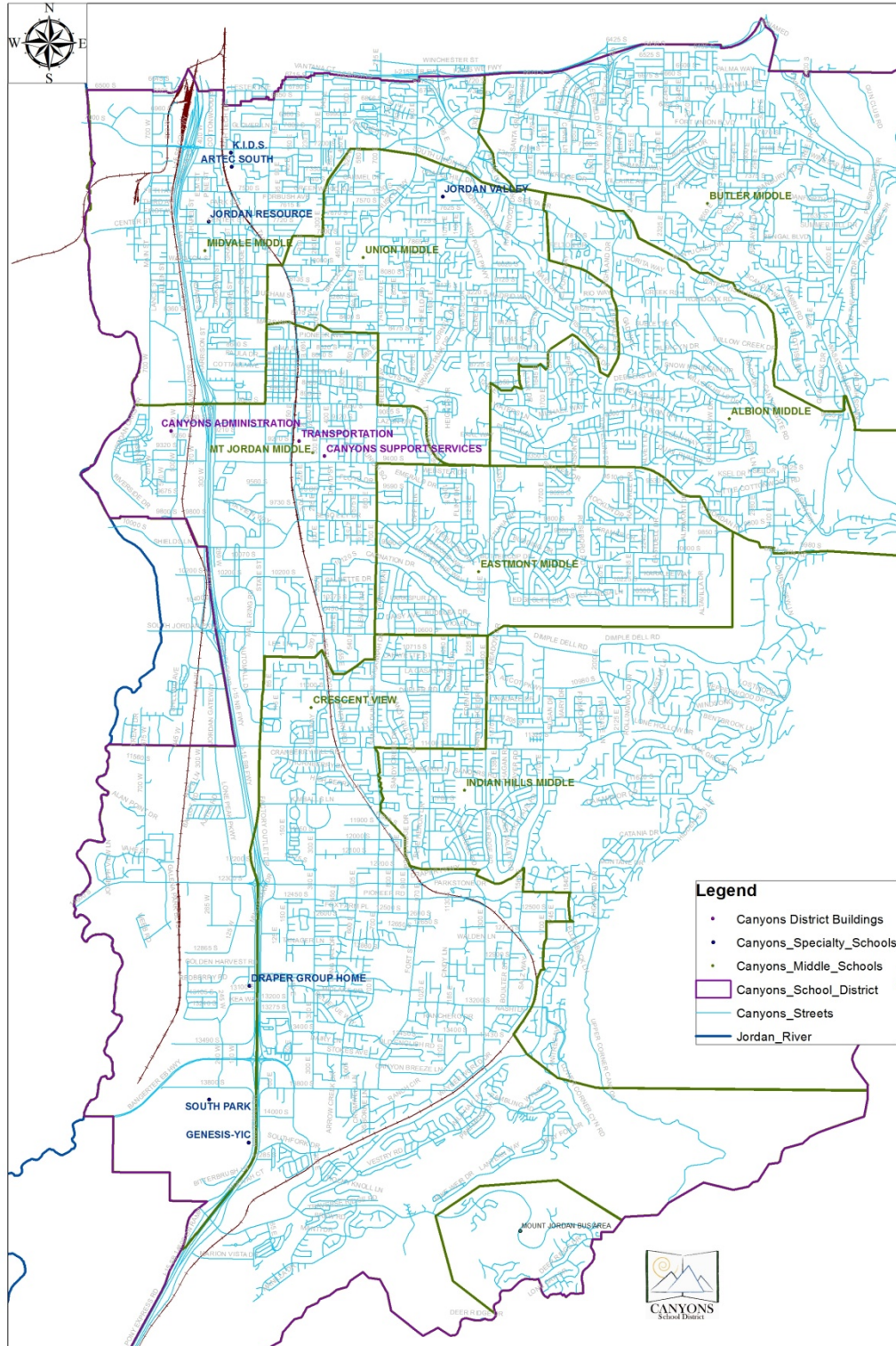


## Canyons Elementary Schools





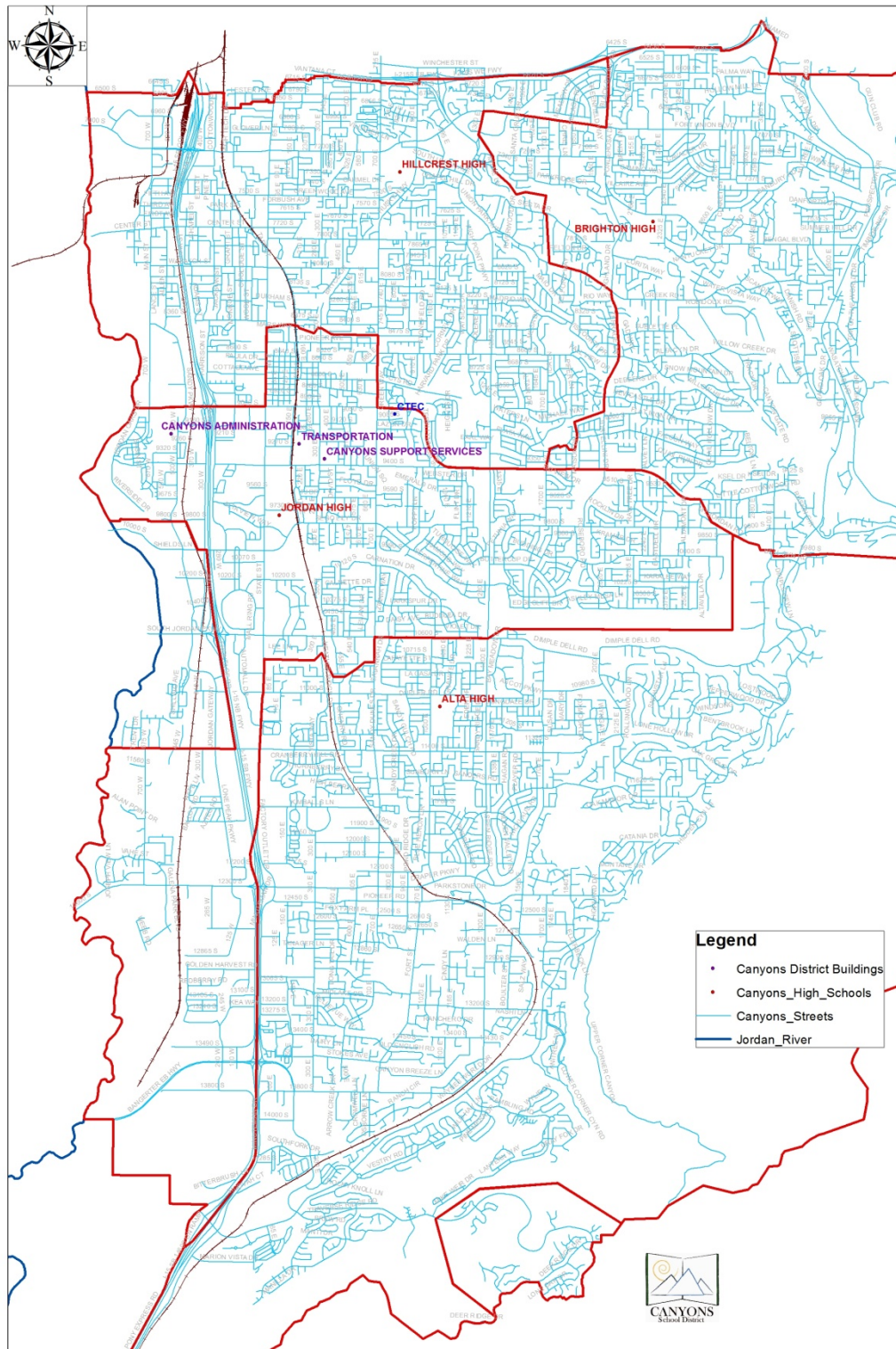
## Canyons Middle Schools





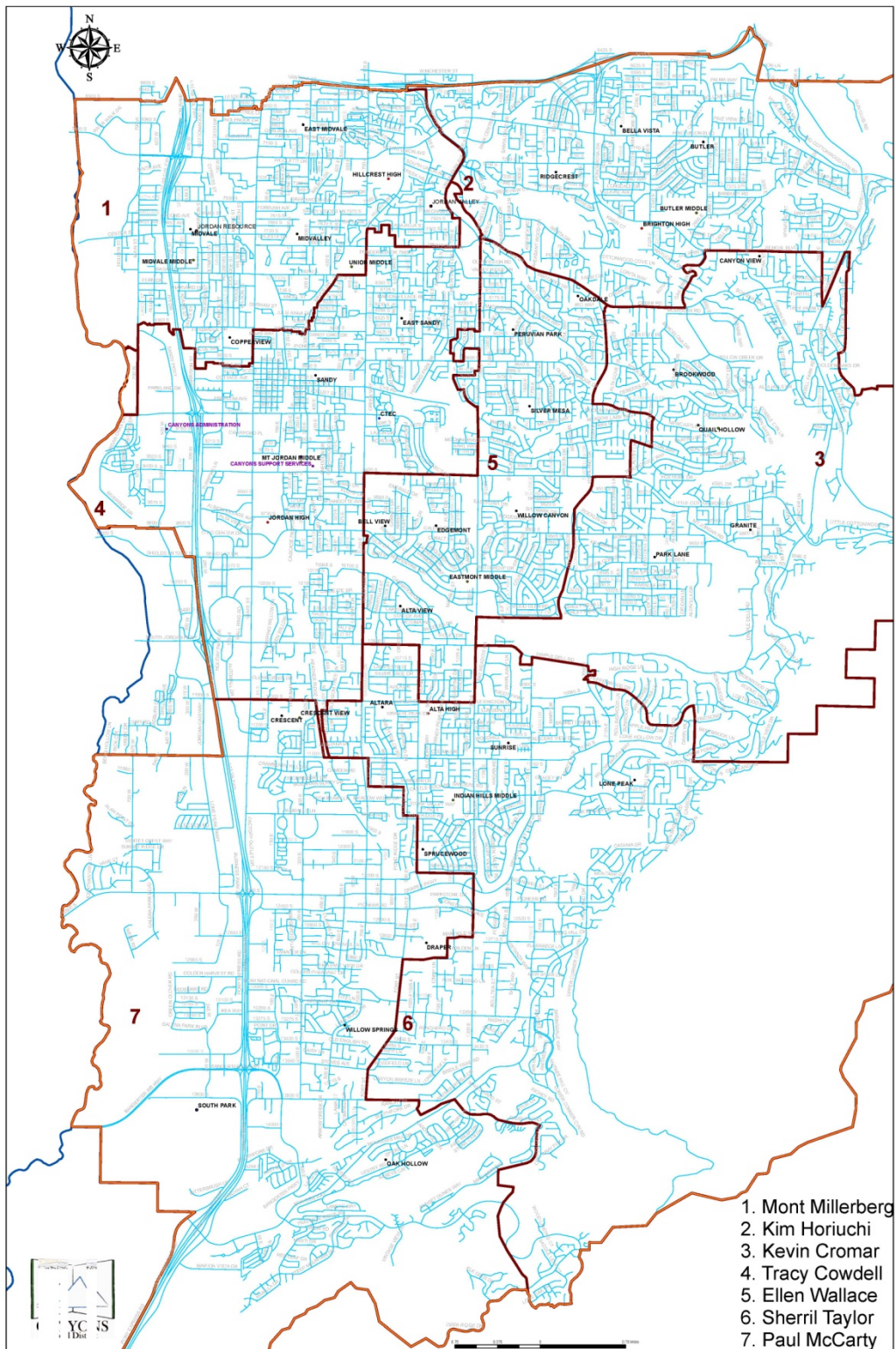


## Canyons High Schools





## School Board Boundaries







## **GLOSSARY**

**Accounting System** – The total structure of records and procedures that discover, record, classify, and report information on the financial position and operations of a school district or any of its funds, balanced account groups and organizational components.

**Accrual Basis** – The basis of accounting under which revenues are recorded in the accounting period in which they are earned and become measurable and expenses are recorded in the period incurred, if measurable, notwithstanding that the receipt of the revenue or the payment of the expense may take place, in whole or in part, in another accounting period. (The accrual basis of accounting is appropriate for proprietary funds and non-expendable trust funds.)

**Accrued Expenses** – Expenses incurred during the current accounting period but which are not paid until a subsequent accounting period.

**Accrued Revenue** – Revenue measurable and available or earned during the current accounting period but which is not collected until a subsequent accounting period.

**ADM (Average Daily Membership)** – The average number of students in membership for a 180-day school year. Each student who remains in membership for 180 days equals one ADM.

**Allocation** – An amount (usually money or staff) designated for a specific purpose or program.

**Appropriation** – An estimate of the dollar value of property within a political division upon which taxes may be assessed.

**Asset** – A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

**Attendance Rate** – The average daily student attendance expressed as a percent.

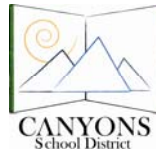
**Average Daily Attendance (ADA)** – Average daily attendance for each school is the aggregate day's attendance of that school divided by the number of days school was actually in session. Only days in which the pupils were under the guidance and direction of teachers in the teaching process are to be considered as days in session.

**Average Daily Membership (ADM)** – Each month of the school year, an attendance figure is established based upon the number of students enrolled in the District. ADM is the average of all nine months that school is held.

**Balance Sheet** – A summarized statement, as of a given date, of the financial position of a local education agency per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance.

**Balanced Budget** – A budget in which estimated revenues and other funds available (including Beginning Fund Balance) equal or exceed planned expenditures.

**Basic School Program** – The fundamental services which comprise the educational program for students in grades kindergarten through 12.



**Board of Education** – The governing body of a school district comprised of elected representatives. The Canyons School District Board of Education (the Board) consists of seven members elected for four-year terms. The Board elects officers from within its own membership. The Board appoints a superintendent and business administrator as the District's chief executives to prescribe rules and regulations necessary and proper for the effective and efficient administration of the District's day-to-day operations.

**Bond** – A written promise (generally under seal) to pay a specified sum of money (the face value) at a fixed time in the future (payable periodically). The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

**Budget** – A plan of financial operation consisting of an estimate of proposed expenditures for a given period and the proposed means to finance them.

**Business Administration** – The function classification assigned to those activities dealing with the financial operations and obligations of the district. These activities include accounting, budgeting, internal auditing, payroll, and purchasing. When combined with the Personnel, Planning, and Data Processing function classification it is referred to as Central Services.

**Capital Equalization Aid** – The funding given to high-growth and low-revenue districts within the state of Utah.

**Capital Outlay** – Expenditures resulting in the acquisition of or addition to fixed assets.

**Career and Technical Education** – Career exploration, guidance, technical skill and related applied academics training to prepare students to enter technical jobs directly out of high school, or to prepare them for further training in technical career fields. The six broad areas of applied technology education are: agriculture, business, health sciences and technologies, home economics, marketing, and trades and industry.

**Central Services** – The combination of the Business Administration and the Personnel, Planning, and Data Processing function classifications. These activities support each of the other instructional and supporting services programs.

**Certified Tax Rate** – The property tax rate that will provide the same tax revenue for the school District as was received in the prior year, exclusive of new growth, except that the certified tax rate for the minimum school program basic levy will be the levy set by law, and the debt service levy will be that required to meet debt service requirements. Therefore, increases in the basic and debt service levies do not cause a school district to exceed its certified tax rate.

**Certificated Personnel** – This is a formal term for teachers or educators. These employees are also sometimes referred to as licensed personnel.

**Classified Personnel** – This is a formal term for staff whose job functions are ancillary to the Direct education of students, such as bus drivers, cooks, secretaries, custodians, and receptionists.



**Consumer Price Index (CPI)** – A statistical description of price levels provided by the U.S. Department of Labor. The Index is used as a measure of cost of living and economic inflation.

**Curriculum** – The ordering of the content that allows students to acquire and integrate knowledge and skills.

**Debt** – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants, and notes, etc.

**Debt Service** – Expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest of current loans.

**Deferred Revenues** – Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, such amounts are measurable but not available.

**Depreciation** – Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. Depreciation is appropriate for funds accounted for on the accrual basis.

**Designated Fund Balance** – A portion of fund balance which is set aside for a specific use in future years.

**District Administration** – The function classification assigned to those activities concerned with establishing and administering policy in connection with operating the district. These include the board of education, superintendency, auditor services, legal services, K-16 Directors, and their necessary secretarial support.

**Drop-out Rate** – An annual rate reflecting the percentage of all students enrolled in grades 7-12 who leave school during the reporting period and are not known to transfer to other public or private schools.

**Employee Benefits** – Compensation, in addition to regular salary, provided to an employee. This includes such benefits as health insurance, life insurance, long-term disability insurance, and retirement.

**Encumbrances** – Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

**Enrollment** – The number of pupils enrolled on October 1 within the budget year.

**Enterprise Funds** – Funds established to account for operations financed and operated in a manner similar to private business enterprises. In this case, the governing body intends that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.



**Equipment** – An equipment item is a movable or fixed unit or furniture or furnishings meeting all of the following conditions:

- It retains its original shape and appearance with use
- It is non-expendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than replace it with an entirely new unit
- It represents an investment of money that makes it feasible and advisable to capitalize the item
- It does not lose its identity through incorporation into a different or more complex unit or substance. (Example: A musical instrument, a machine, an apparatus, or a set of articles.)

**Expenditure** – Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlements and shared revenues.

**Fair Market Value** – The amount at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having a reasonable knowledge of the relevant facts, and includes the adjustment for any intangible values. For purposes of taxation, “fair market value” shall be determined - where there is a reasonable probability of a change in the zoning laws affecting that property in the tax year in question and the change would have an appreciable influence upon the value.

**Fee-in-lieu Property** – Any of the following personal property: motor vehicles, watercraft, recreational vehicles, and all other tangible personal property required to be registered with the state before it is used on a public highway, on a public waterway, on public land, or in the air.

**Fiduciary Funds** – Funds used to report assets held in a trustee or agency capacity for others and which, therefore, cannot be used to support the government’s own programs.

**Fiscal Year** – A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. Canyons School District’s fiscal year begins on July 1 and ends on June 30.

**Fixed Assets** – Land, buildings, machinery, furniture, and other equipment which the school system intends to hold or continue in use over a long period of time. “Fixed” denotes probability or intent to continue use or possession, and does not indicate immobility of an asset.

**FTE (Full-Time Equivalent)** – An employee hired to fill a normal contract day is equivalent to one FTE (e.g., a classroom teacher teaches a full day for the full school year equals one FTE).

**Function** – The dimension of the accounting code designates the purpose of an expenditure. The activities of the school district are classified into broad areas or functions as follows: Instruction, support services, community services, facilities acquisition, construction, etc.

**Fund** – A fund is an independent fiscal accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, revenue, and expenditures.



**Fund Balance** – The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

**GAAP (Generally Accepted Accounting Principles)** – Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity.

**GASB (Governmental Accounting Standards Board)** – The authoritative accounting and financial reporting standard-setting body for government entities.

**General Fund** – The governmental fund used by the district to account for all financial resources applicable to the general operations of the district which are not restricted or designated as to use by outside sources and which are not required to be accounted for in another fund. Also known as the maintenance and operation fund.

**Governmental Funds** – Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregation of financial resources. The general fund, special revenue funds, capital projects fund, and debt service fund are classified as Governmental Fund Types. Generally speaking, these are the funds used to account for tax-supported activities.

**Increment** – An enlargement in salary provided for experience. Also referred to as a step increase. The number of salary increments available varies according to job classification.

**Indirect Costs** – Those elements of costs necessary in the production of a good or service which are not directly traceable to the product or service (e.g. utilities, central services, property services).

**Instruction** – Activities dealing directly with the interaction between teachers and students. Teaching may be provided for pupils in a school classroom, in another location such as home or hospital, and in other learning situations such as those involving other medium such as television, radio, telephone, and correspondence. Included in this classification are the activities of aides or assistants who assist in the instructional process.

**Instructional Staff Support Services** – The function classification assigned to those activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils. These activities include in-service, curriculum development, libraries and media centers.

**Inter-fund Transfer** – Money that is taken from one fund and added to another fund. Inter-fund transfers are not receipts or expenditures of the District.

**Internal Service Funds** – Funds used to account for the financing of goods or services provided by one department or agencies of a government, or to other governments, on a cost-reimbursement basis.



**Inventory** – A detailed list or record showing quantities, descriptions and values. Frequently the units of measure and unit prices of property on hand at a given time, and the cost of supplies and equipment on hand not yet distributed to requisitioning units are also listed.

**Iowa Tests** – A K-12 battery of nationally standardized, norm referenced achievement tests developed at the University of Iowa, and based on over seventy years of on-going research. Iowa Test of Basic Skills (ITBS) – An Iowa test designed to measure the skills and achievement of students from kindergarten through grade eight. The ITBS provides an in-depth measure of important educational objectives. Tests in reading, language arts, mathematics, social studies, and science yield reliable and comprehensive information both about the development of students' skills and about their ability to think critically.

**Lane** – A designation on the salary schedule stipulating beginning and maximum salaries according to the amount of professional training received. The Canyons District teacher salary schedule has six lanes. Employees are paid from the salary lane which reflects the number of university credits and district in-service credits earned.

**Lane Change** – An enlargement in salary provided for successful completion of additional professional training.

**Liabilities** – Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

**Location** – Group activities and operations that take place at a specific site or area, such as an elementary school.

**Magnet School** – A magnet school is one which functions in the traditional school setting, but with an emphasis on a few target areas of instruction to best prepare students for the future.

**Membership** – Number of students officially enrolled.

**Minimum School Finance Act** – Utah Code 53A-17A – Under the Act, each district in the state is guaranteed a dollar amount per WPU to fund the Minimum School Program. The purpose of the Act is to meet the constitutional mandate that all children are entitled to reasonable equal educational opportunities. The source of funds is the State income tax.

**Modified Accrual Basis** – The basis of accounting under which revenues are recorded in the accounting period in which they become available and measurable and expenditures are recorded in the accounting period in which the liability is incurred. If measurable, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period. (Note, however, that governmental fund expenditures for unmatured interest on general long-term debt should be recorded when due. The modified accrual basis of accounting is appropriate for governmental funds and expendable trust fund.)



**No Child Left Behind (NCLB)** – A federal law tying federal funds to schools that are labeled as “Meeting Adequate Yearly Progress” and giving financial and operational sanctions against schools labeled as “Not Meeting Adequate Yearly Progress.”

**Non-Instruction** – The activities concerned with providing non-instructional services to students, staff or the community including community and adult education.

**Non K-12 Fund** – The special revenue fund used by the district to account for the costs of programs that are not part of the basic educational program of kindergarten through grade twelve.

**Nutrition Services Fund** – The special revenue fund used by the district to account for the food services activities of the district as required by state and federal law.

**Object** – The accounting classification assigned to expenditures to denote the type of item or service being purchased rather than to the purpose for which the expenditure was purchased (e.g. salaries, benefits, supplies, textbooks, etc.)

**Operating Fund** – A fund used in the day-to-day activities of the district.

**Operation and Maintenance of Plant** – The function classification assigned to those activities concerned with keeping the physical plant open, comfortable, and safe of repair. These activities include maintenance, custodians, utilities, grounds, equipment and vehicle services and property insurance.

**Organizational Unit** – A group of related tasks, responsibilities or services identified by a function number and administered as a unit.

**Other Post-employment Benefits** – Payments or services given to retirees other than pension benefits (e.g. healthcare).

**Pedagogy** – The art or science of being a teacher, generally refers to strategies or styles of instruction.

**Pension Benefits** – Payments to retirees provided through a Defined Benefit Pension Plan to members.

**Personnel, Planning, and Data Processing** – The function classification assigned to the activities associated with accurately collecting and reporting employee and student information as well as properly staffing the district, projecting the need for future school facilities, and assisting schools and district departments with electronic data needs.

**Precinct** – A political division of the school district with distinct boundaries established for election purposes. Canyons District includes seven precincts. The voters in each precinct elect one representative to the Board of Education.

**Program** – Group activities, operations, or organizational units directed to attaining specific purposes or objectives.





**Property** – Any property which is subjected to assessment and taxation according to its value, but does not include monies, credits, bonds, stocks, representative property, franchises, goodwill, copyrights, patents, or other intangibles.

**Proprietary Fund Types** – The classification of funds used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. Enterprise funds and internal service funds are classified as Proprietary Fund Types.

**Purchased Services** – Amounts paid for personal services rendered by personnel who are not on the payroll of the school district and other services, which the district may purchase.

**Reserve** – An account recording a portion of the fund balance that must be segregated for some future use and which is, therefore, not available for further appropriation or expenditure. A Reserve for Inventories equal in amount to the Inventory of Supplies on the balance sheet of a General Fund is an example of such a reserve. Such a reserve is permissible at the option of the district.

**Residential Property** – Any property used for residential purposes as a primary residence. It does not include property used for transient residential use or condominiums used in rental pools.

**Restricted Assets** – Monies or other resources, the use of which is restricted by legal or contractual requirements.

**Retained Earnings** – An equity account reflecting the accumulated earnings of proprietary fund types.

**Revenues** – Increases in the net current assets of a governmental fund type from other than expenditure refunds, residual equity transfers, general long-term debt proceeds and operating transfers in.

**Salary Schedule** – A list setting forth the salaries to be paid in increments (years of experience) and lanes (professional training completed). Canyons District maintains separate salary schedules for teachers, classified employees, and administrators.

**School** – An institution where instruction is provided.

**School Administration** – The function classification assigned to those activities concerned with overall administrative responsibility for a single school or a group of schools. These include principals, assistant principals, and secretarial help.

**Self-Insurance** – A term used to describe the retention by an entity of a risk of loss arising out of ownership or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy.

**Special Purpose Optional Programs** – These are part of the state-funded basic school program where the local school board can emphasize particular state approved programs over others as local needs change.





**Special Revenue Fund** – A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

**Step Increase** – A salary enlargement based on years of experience. Also known as an increment.

**Student Activities Fund** – A fund used to account for the monies specifically charged or received for a particular school's student related activities and fees.

**Student Support Services** – The function classification assigned to those activities which are designed to assess and improve the well-being of students and to supplement the teaching process. These include guidance counselors, attendance personnel, psychologists, social workers, health service workers, and the attendant office personnel who assist with the delivery of these services.

**Student Transportation** – The function classification assigned to those activities concerned with the conveyance of students to and from school, as provided by state law. These include the transportation director, route and transportation coordinators, the attendant secretarial help, bus drivers, bus maintenance and other bus operations.

**Support Services** – The function classification assigned to those services providing administrative technical, personal and logistical support to facilitate and enhance instruction. Subcategories of support services include students, instructional staff, school administration, district administration, business services, operation and maintenance of plant, student transportation, and personnel, planning and data processing.

**Supplies** – A supply item is any article or material meeting any one or more of the following conditions:

- It is consumed in use
- It loses its original shape or appearance with use
- It is expendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it
- It is an inexpensive item, having characteristics of equipment whose small unit cost makes it inadvisable to capitalize the item
- It loses its identity through incorporation into a different or more complex unit or substance

**Supplies and Materials** – Supplies and materials include textbooks, library books, and other instructional materials, office supplies, building maintenance parts, gasoline, tires, and custodial supplies. With the exception of some unique areas such as maintenance supplies and transportation-related expenses, most materials are established in relation to the student population.

**Taxes** – Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. The term includes licenses and permits. It does not include special assessments.



**Tax Rate** – A rate of levy on each dollar of taxable value of taxable property except fee-in-lieu properties.

**Taxable Value** – The fair market value less any applicable reduction allowed for residential property.

**Teacher/Pupil Ratio** – The average number of students required to hire one teacher. Actual class sizes may vary widely according to subject, enrollment patterns, and other factors.

**Tort Liability** – A budget fund to administer funding designated for premiums on property and liability insurance.

**Truth-in-Taxation** – The section of the law governing the adoption of property tax rates. A stipulation of the law requires an entity to advertise and hold a public hearing if it intends to exceed the certified tax rate.

**Undesignated Fund Balance** – The portion of fund balance that is not set aside for future commitments.

**Undistributed Reserve** – The portion of the fund balance that is set aside for future contingencies. The reserve may not be used in negotiation or settlement of contract salaries for District employees. The reserve may only be 5 percent of the General Fund's budgeted expenditures. Furthermore, the reserve may only be used to cover expenditures by a written resolution adopted by a majority vote of the Board of Education setting forth the reasons for the appropriation and then filed with the Utah State Office of Education and the Utah State Auditor.

**Uniform Fee** – A tax levied on the value of fee-in-lieu property. The tax is uniform throughout the State.

**Uniform School Fund** – Monies allocated by the state legislature for operation of Utah's education system. Funding sources include sales tax, income tax, property tax, and other taxes earmarked for education.

**Unreserved Fund Balance** – Those portions of fund balance which are appropriable for expenditure or are not legally segregated for a specific use.

**Utah Basic Skills Competency Test (UBSCT)** – A test mandated by the Utah State Legislature and administered to Utah students beginning in the 10 grade. Students who pass with a score of 160 or higher on each of the three subtests: reading, mathematics, and writing, by the end of their senior year satisfy the requirement for a Basic High School Diploma.

**Utah Core Criterion Referenced Test (CRT)** – A test administered at the end of each school year to assess how well students have mastered the standards and objectives set forth in the state of Utah Core Curricula for language arts, mathematics, and science.

**Voted or Board Leeway** – With an election, a school district may levy a voted leeway up to 0.002000 per dollar of taxable value as approved by a majority of the electors in the district. Up to the 0.002000 leeway ceiling, each school board may also levy a tax rate of up to 0.000400



per dollar of taxable value for class-size reduction. The voted or board leeway receives state support to provide an incentive for the local districts to seek additional funds and to add to their educational programs.

**Weighted Pupil Unit (WPU)** – An amount used to calculate how much state money each school district qualifies to receive in one school year. The dollar value of the WPU is established annually by the state legislature. The number of WPUs provided to each school district is based on number of students enrolled, number of handicapped students, and many other weighted factors.

